

S 4046

Simplify, Don't Amplify the IRS Act

Congress: 117 (2021–2023, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Apr 7, 2022

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Apr 7, 2022)

Official Text: <https://www.congress.gov/bill/117th-congress/senate-bill/4046>

Sponsor

Name: Sen. Braun, Mike [R-IN]

Party: Republican • **State:** IN • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 7, 2022

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
117 HR 7485	Identical bill	Apr 7, 2022: Referred to the Committee on Ways and Means, and in addition to the Committees on Oversight and Reform, and Financial Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
117 HR 4489	Related bill	Dec 9, 2021: Received in the Senate and Read twice and referred to the Committee on Agriculture, Nutrition, and Forestry.
117 S 3009	Related bill	Oct 20, 2021: Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 150.
117 HR 5364	Related bill	Sep 24, 2021: Referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Reform, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
117 S 2721	Related bill	Sep 13, 2021: Read twice and referred to the Committee on Finance.
117 HR 5026	Related bill	Sep 9, 2021: Referred to the Subcommittee on Disability Assistance and Memorial Affairs.
117 HR 4485	Related bill	Jul 16, 2021: Referred to the House Committee on Oversight and Reform.
117 S 2222	Related bill	Jun 24, 2021: Read twice and referred to the Committee on Finance.
117 S 2132	Related bill	Jun 17, 2021: Read twice and referred to the Committee on Finance.
117 S 1777	Related bill	May 20, 2021: Read twice and referred to the Committee on Finance.
117 HR 2002	Related bill	Mar 18, 2021: Referred to the House Committee on Oversight and Reform.
117 S 743	Related bill	Mar 15, 2021: Read twice and referred to the Committee on Finance.
117 S 730	Related bill	Mar 11, 2021: Read twice and referred to the Committee on Finance.

Simplify, Don't Amplify the IRS Act

This bill limits Internal Revenue Service (IRS) enforcement authority and modifies certain IRS reporting requirements. It also eliminates certain restrictions on the use of coronavirus recovery funds.

Among other provisions, the bill

- increases the gross receipts reporting threshold for certain religious and charitable organizations from \$5,000 to \$50,000;
- generally increases penalties for unauthorized disclosure of taxpayer information and for such disclosures by tax return preparers;
- requires the IRS to establish a fellowship program to recruit private sector tax experts to create a task force to, among other things, educate IRS employees on emerging issues, perform audits, and address offshore tax evasion; and
- sets forth provisions for reducing improper payments to taxpayers.

The bill also requires the IRS to report annually on the tax gap estimate for the most recent taxable year. The IRS must use artificial intelligence to calculate an estimate of the tax gap. The bill defines *tax gap* as the difference between tax liabilities owed to the United States and those liabilities actually collected.

The bill restricts funding for IRS audits and enforcement until the IRS publishes an updated tax gap projection.

Actions Timeline

- **Apr 7, 2022:** Introduced in Senate
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