

## 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	<b>Apr 7, 2022:</b> 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	<b>Dec 9, 2021:</b> Received in the Senate and Read twice and referred to the Committee on Agriculture, Nutrition, and Forestry.
117 S 3009	Related bill	<b>Oct 20, 2021:</b> Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 150.
117 HR 5364	Related bill	<b>Sep 24, 2021:</b> 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	<b>Sep 13, 2021:</b> Read twice and referred to the Committee on Finance.
117 HR 5026	Related bill	<b>Sep 9, 2021:</b> Referred to the Subcommittee on Disability Assistance and Memorial Affairs.
117 HR 4485	Related bill	<b>Jul 16, 2021:</b> Referred to the House Committee on Oversight and Reform.
117 S 2222	Related bill	<b>Jun 24, 2021:</b> Read twice and referred to the Committee on Finance.
117 S 2132	Related bill	<b>Jun 17, 2021:</b> Read twice and referred to the Committee on Finance.
117 S 1777	Related bill	<b>May 20, 2021:</b> Read twice and referred to the Committee on Finance.
117 HR 2002	Related bill	<b>Mar 18, 2021:</b> Referred to the House Committee on Oversight and Reform.
117 S 743	Related bill	<b>Mar 15, 2021:</b> Read twice and referred to the Committee on Finance.
117 S 730	Related bill	<b>Mar 11, 2021:</b> 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**

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