

## S 4961

A bill to provide limits on the reduction of Internal Revenue Service user fees.

**Congress:** 117 (2021–2023, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Sep 27, 2022

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Sep 27, 2022)

**Official Text:** <https://www.congress.gov/bill/117th-congress/senate-bill/4961>

### Sponsor

**Name:** Sen. Blackburn, Marsha [R-TN]

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

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Braun, Mike [R-IN]	R · IN		Nov 14, 2022

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 27, 2022

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

No related bills are listed.

### Summary (as of Sep 27, 2022)

This bill provides for a limit, through 2025, on the reduction of Internal Revenue Service user fees (e.g., fees for requests for ruling letters, opinion letters, and determination letters). Any reduced fee may not exceed 5% of the lowest fee charged for a taxpayer whose gross income is \$5 million or more in a taxable year.

### Actions Timeline

- **Sep 27, 2022:** Introduced in Senate
- **Sep 27, 2022:** Read twice and referred to the Committee on Finance.