

## S 5014

### Preventing Frivolous Actions by IRS Agents Act

**Congress:** 117 (2021–2023, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Sep 29, 2022

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Sep 29, 2022)

**Official Text:** <https://www.congress.gov/bill/117th-congress/senate-bill/5014>

### Sponsor

**Name:** Sen. Marshall, Roger [R-KS]

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

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Braun, Mike [R-IN]	R · IN		Sep 29, 2022

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 29, 2022

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Sep 29, 2022)

#### Preventing Frivolous Actions by IRS Agents Act

This bill requires the Internal Revenue Service (IRS) to reimburse audited taxpayers whose gross income does not exceed \$400,000 in the year of their audit and who have not been convicted of any crime related to the audit for the costs of such audit, including attorney's fees and court costs for civil or criminal proceedings in which the taxpayer prevails in court.

### Actions Timeline

- Sep 29, 2022:** Introduced in Senate
- Sep 29, 2022:** Read twice and referred to the Committee on Finance.