

HR 5206

To require the Internal Revenue Service to issue a report on the tax gap, to establish a fellowship program within the Internal Revenue Service to recruit mid-career tax professionals to create and participate in an audit task force, and for other purposes.

Congress: 117 (2021–2023, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 10, 2021

Current Status: Referred to the Committee on Ways and Means, and in addition to the Committee on Financial Services,

Latest Action: Referred to the Committee on Ways and Means, and in addition to the Committee on 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. (Sep 10, 2021)

Official Text: <https://www.congress.gov/bill/117th-congress/house-bill/5206>

Sponsor

Name: Rep. Brady, Kevin [R-TX-8]

Party: Republican • **State:** TX • **Chamber:** House

Cosponsors (23 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Arrington, Jodey C. [R-TX-19]	R · TX		Sep 10, 2021
Rep. Buchanan, Vern [R-FL-16]	R · FL		Sep 10, 2021
Rep. Estes, Ron [R-KS-4]	R · KS		Sep 10, 2021
Rep. Ferguson, A. Drew, IV [R-GA-3]	R · GA		Sep 10, 2021
Rep. Hern, Kevin [R-OK-1]	R · OK		Sep 10, 2021
Rep. Kelly, Mike [R-PA-16]	R · PA		Sep 10, 2021
Rep. LaHood, Darin [R-IL-18]	R · IL		Sep 10, 2021
Rep. Miller, Carol D. [R-WV-3]	R · WV		Sep 10, 2021
Rep. Nunes, Devin [R-CA-22]	R · CA		Sep 10, 2021
Rep. Reed, Tom [R-NY-23]	R · NY		Sep 10, 2021
Rep. Rice, Tom [R-SC-7]	R · SC		Sep 10, 2021
Rep. Schweikert, David [R-AZ-6]	R · AZ		Sep 10, 2021
Rep. Smith, Adrian [R-NE-3]	R · NE		Sep 10, 2021
Rep. Smith, Jason [R-MO-8]	R · MO		Sep 10, 2021
Rep. Smucker, Lloyd [R-PA-11]	R · PA		Sep 10, 2021
Rep. Walorski, Jackie [R-IN-2]	R · IN		Sep 10, 2021
Rep. Wenstrup, Brad R. [R-OH-2]	R · OH		Sep 10, 2021
Rep. Fulcher, Russ [R-ID-1]	R · ID		Oct 20, 2021
Rep. Guthrie, Brett [R-KY-2]	R · KY		Oct 20, 2021
Rep. Johnson, Dusty [R-SD-At Large]	R · SD		Oct 20, 2021
Rep. Luetkemeyer, Blaine [R-MO-3]	R · MO		Oct 20, 2021
Rep. Van Duyne, Beth [R-TX-24]	R · TX		Oct 20, 2021
Rep. Walberg, Tim [R-MI-7]	R · MI		Feb 11, 2022

Committee Activity

Committee	Chamber	Activity	Date
Financial Services Committee	House	Referred To	Sep 10, 2021
Ways and Means Committee	House	Referred To	Sep 10, 2021

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
117 HR 7485	Related 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 S 2721	Related bill	Sep 13, 2021: Read twice and referred to the Committee on Finance.

This bill requires the Internal Revenue Service (IRS) to report to Congress on projections of the estimated tax gap (i.e., the difference between tax liabilities owed to the IRS and those liabilities that the IRS actually collects). The IRS may use artificial intelligence and related data analysis tools to calculate a tax gap projection. The bill also requires the Joint Committee on Taxation to issue periodic reports to the congressional tax committees on the tax gap projection.

The bill restricts IRS funding to FY2021 levels for audits and enforcement until it publishes an updated tax gap projection. Funding is also restricted for certain purposes, including (1) targeting U.S. citizens who exercise their First Amendment rights, (2) targeting a group for regulatory scrutiny based on its ideological beliefs, and (3) auditing individual taxpayers with an adjusted gross income of less than \$400,000.

The bill directs the IRS to establish a fellowship program to recruit private sector tax experts to join the IRS to create and participate in the audit task force. The purposes of the tax force include performing audit case selection, educating IRS employees on emerging issues, auditing selected taxpayers, addressing offshore tax evasion, and identifying, mentoring, and training IRS junior employees with respect to audits.

Actions Timeline

- **Sep 10, 2021:** Introduced in House
- **Sep 10, 2021:** Referred to the Committee on Ways and Means, and in addition to the Committee on 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.