

## HR 7033

### Small Business Taxpayer Bill of Rights Act of 2022

**Congress:** 117 (2021–2023, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 9, 2022

**Current Status:** Referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Reform

**Latest Action:** 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. (Mar 9, 2022)

**Official Text:** <https://www.congress.gov/bill/117th-congress/house-bill/7033>

### Sponsor

**Name:** Rep. Kustoff, David [R-TN-8]

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

### Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Budd, Ted [R-NC-13]	R · NC		May 17, 2022
Rep. Van Duyne, Beth [R-TX-24]	R · TX		May 17, 2022
Rep. Donalds, Byron [R-FL-19]	R · FL		Jun 14, 2022

### Committee Activity

Committee	Chamber	Activity	Date
Oversight and Government Reform Committee	House	Referred To	Mar 9, 2022
Ways and Means Committee	House	Referred To	Mar 9, 2022

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
117 S 1656	Related bill	May 17, 2021: Read twice and referred to the Committee on Finance.

## **Small Business Taxpayer Bill of Rights Act of 2022**

This bill modifies various tax enforcement procedures and requirements that affect small businesses and other taxpayers.

The bill modifies requirements regarding

- awarding costs and fees to small businesses for administrative and court proceedings,
- the amounts of damages and penalties that are allowed for violating various tax laws,
- dispute resolution and appeal procedures,
- enforcing liens against principal residences,
- terminating Internal Revenue Service (IRS) employees for misconduct,
- reviews by the Department of the Treasury Inspector General for Tax Administration, and
- the release of an IRS levy due to economic hardship for business taxpayers.

The bill also

- allows a tax deduction for a portion of a taxpayer's expenses for certain audits,
- prohibits ex parte communications between officers in the IRS Independent Office of Appeals and other IRS employees with respect to matters pending before the officers,
- establishes a 10-year term for the National Taxpayer Advocate, and
- repeals the requirement to submit a partial payment with an offer-in-compromise to settle a tax liability.

## **Actions Timeline**

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- **Mar 9, 2022:** Introduced in House
- **Mar 9, 2022:** 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.