

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

- **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.