

S 1101

Simplify, Don't Amplify the IRS Act

Congress: 118 (2023–2025, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Mar 30, 2023

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

Latest Action: Read twice and referred to the Committee on Finance. (Mar 30, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/senate-bill/1101>

Sponsor

Name: Sen. Braun, Mike [R-IN]

Party: Republican • State: IN • Chamber: Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Scott, Rick [R-FL]	R · FL		Mar 30, 2023

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 30, 2023

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
118 HR 2556	Identical bill	Apr 10, 2023: Referred to the Committee on Ways and Means, and in addition to the Committees on Financial Services, and Oversight and Accountability, 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.
118 S 1105	Related bill	Mar 30, 2023: Read twice and referred to the Committee on Finance.
118 S 1051	Related bill	Mar 29, 2023: Read twice and referred to the Committee on Finance.
118 S 1053	Related bill	Mar 29, 2023: Read twice and referred to the Committee on Finance.
118 S 1054	Related bill	Mar 29, 2023: Read twice and referred to the Committee on Homeland Security and Governmental Affairs.

Simplify, Don't Amplify the IRS Act

This bill limits Internal Revenue Service (IRS) enforcement authority and modifies certain IRS reporting requirements.

Among other provisions, the bill

- increases the gross receipts reporting threshold for certain religious and charitable organizations from \$5,000 to \$50,000;
- generally increases penalties for unauthorized disclosure of taxpayer information and for such disclosures by tax return preparers;
- requires the IRS to establish a fellowship program to recruit private sector tax experts to create a task force to, among other things, educate IRS employees on emerging issues, perform audits, and address offshore tax evasion; and
- sets forth provisions for reducing improper payments to taxpayers.

The bill also requires the IRS to report annually on the tax gap estimate for the most recent taxable year. The IRS must use artificial intelligence to calculate an estimate of the tax gap. The bill defines *tax gap* as the difference between tax liabilities owed to the United States and those liabilities actually collected.

The bill restricts funding for IRS audits and enforcement until the IRS publishes an updated tax gap projection.

Actions Timeline

- **Mar 30, 2023:** Introduced in Senate
- **Mar 30, 2023:** Read twice and referred to the Committee on Finance.