

S 1177

Small Business Taxpayer Bill of Rights Act of 2023

Congress: 118 (2023–2025, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Apr 18, 2023

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

Latest Action: Read twice and referred to the Committee on Finance. (Apr 18, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/senate-bill/1177>

Sponsor

Name: Sen. Cornyn, John [R-TX]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 18, 2023

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
118 HR 2681	Identical bill	Apr 18, 2023: Referred to the Committee on Ways and Means, and in addition to the Committee on 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.

Small Business Taxpayer Bill of Rights Act of 2023

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

- **Apr 18, 2023:** Introduced in Senate
- **Apr 18, 2023:** Read twice and referred to the Committee on Finance.