

S 123

BAD IRS Activities Act

Congress: 118 (2023–2025, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 26, 2023

Current Status: Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 8.

Latest Action: Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 8. (Jan 30, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/senate-bill/123>

Sponsor

Name: Sen. Scott, Rick [R-FL]

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

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Braun, Mike [R-IN]	R · IN		Jan 26, 2023
Sen. Budd, Ted [R-NC]	R · NC		Jan 26, 2023
Sen. Johnson, Ron [R-WI]	R · WI		Jan 30, 2023

Committee Activity

No committee referrals or activity are recorded for this bill.

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
118 HR 190	Related bill	Dec 10, 2024: Placed on the Union Calendar, Calendar No. 696.
118 S 26	Related bill	Jan 23, 2023: Read twice and referred to the Committee on Finance.

Blocking the Adverse and Dramatic Increased Reliance on Surveillance Activities Act or the BAD IRS Activities Act

This bill modifies requirements for third party settlement organizations to eliminate their reporting requirement with respect to the transactions of their participating payees unless they have earned more than \$20,000 on more than 200 separate transactions in an applicable tax period. A *third party settlement organization* is the central organization that has the contractual obligation to make payments to participating payees (generally, a merchant or business) in a third party payment network.

This reverses a provision in the American Rescue Plan Act of 2021 that lowered the reporting threshold to \$600 with no minimum on the number of transactions.

The bill rescinds unobligated funds for Internal Revenue Service enforcement activities and operations support.

Actions Timeline

- **Jan 30, 2023:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 8.
- **Jan 26, 2023:** Introduced in Senate
- **Jan 26, 2023:** Introduced in the Senate. Read the first time. Placed on Senate Legislative Calendar under Read the First Time.

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