

## HR 1300

### IRS Whistleblower Program Improvement Act of 2023

**Congress:** 118 (2023–2025, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 1, 2023

**Current Status:** Referred to the Committee on Ways and Means, and in addition to the Committee on the Budget, for a p

**Latest Action:** Referred to the Committee on Ways and Means, and in addition to the Committee on the Budget, 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 1, 2023)

**Official Text:** <https://www.congress.gov/bill/118th-congress/house-bill/1300>

### Sponsor

**Name:** Rep. Kelly, Mike [R-PA-16]

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

### Cosponsors

No cosponsors are listed for this bill.

### Committee Activity

Committee	Chamber	Activity	Date
Budget Committee	House	Referred To	Mar 1, 2023
Ways and Means Committee	House	Referred To	Mar 1, 2023

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
118 HR 1336	Related bill	<b>Mar 3, 2023:</b> Referred to the Committee on Ways and Means, and in addition to the Committee on the Budget, 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 625	Related bill	<b>Mar 2, 2023:</b> Read twice and referred to the Committee on Finance.

## IRS Whistleblower Program Improvement Act of 2023

This bill modifies provisions of the Internal Revenue Code relating to whistleblower protections. Specifically, the bill

- revises the standard for review of whistleblower awards in the Tax Court to require a *de novo* review standard (currently, the standard is abuse of discretion);
- exempts whistleblower awards from reductions due to budget sequestration;
- allows whistleblowers anonymity in proceedings before the Tax Court;
- modifies the Internal Revenue Service (IRS) whistleblower report to require inclusion of a list and description of the top 10 tax avoidance schemes disclosed by whistleblowers;
- requires the IRS to pay interest on whistleblower awards if not paid within one year of receipt of proceeds collected from whistleblower disclosures; and
- allows payment of the attorney fees of whistleblowers regardless of whether the whistleblower award was paid through the mandatory or the discretionary whistleblower award program.

## Actions Timeline

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- **Mar 1, 2023:** Introduced in House
- **Mar 1, 2023:** Referred to the Committee on Ways and Means, and in addition to the Committee on the Budget, 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.