

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	Mar 3, 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.
118 S 625	Related bill	Mar 2, 2023: 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

- **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.