

## S 398

A bill to prevent the use of additional Internal Revenue Service funds from being used for audits of taxpayers with taxable incomes below \$400,000 in order to protect low- and middle-income earning American taxpayers from an onslaught of audits from an army of new Internal Revenue Service auditors funded by an unprecedented, nearly \$80,000,000,000, infusion of new funds.

**Congress:** 118 (2023–2025, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Feb 14, 2023

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Feb 14, 2023)

**Official Text:** <https://www.congress.gov/bill/118th-congress/senate-bill/398>

### Sponsor

**Name:** Sen. Crapo, Mike [R-ID]

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

### Cosponsors (10 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Barrasso, John [R-WY]	R · WY		Feb 14, 2023
Sen. Blackburn, Marsha [R-TN]	R · TN		Feb 14, 2023
Sen. Cassidy, Bill [R-LA]	R · LA		Feb 14, 2023
Sen. Cornyn, John [R-TX]	R · TX		Feb 14, 2023
Sen. Grassley, Chuck [R-IA]	R · IA		Feb 14, 2023
Sen. Johnson, Ron [R-WI]	R · WI		Feb 14, 2023
Sen. Lankford, James [R-OK]	R · OK		Feb 14, 2023
Sen. Scott, Tim [R-SC]	R · SC		Feb 14, 2023
Sen. Thune, John [R-SD]	R · SD		Feb 14, 2023
Sen. Young, Todd [R-IN]	R · IN		Feb 14, 2023

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 14, 2023

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

## Summary (as of Feb 14, 2023)

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This bill prohibits the Internal Revenue Service from using the additional funding for enforcement activities provided by the Inflation Reduction Act of 2022 to conduct audits of taxpayers with taxable incomes below \$400,000.

## Actions Timeline

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- **Feb 14, 2023:** Introduced in Senate
- **Feb 14, 2023:** Read twice and referred to the Committee on Finance.