

S 175

A bill to rescind the unobligated balances of amounts appropriated for Internal Revenue Service enhancements and use such funding for an External Revenue Service.

Congress: 119 (2025–2027, Current)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 21, 2025

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

Latest Action: Read twice and referred to the Committee on Finance. (Jan 21, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/senate-bill/175>

Sponsor

Name: Sen. Moreno, Bernie [R-OH]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 22, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Family and Small Business Taxpayer Protection Act

This bill rescinds unobligated funds that were provided by the Inflation Reduction Act of 2022 to the Internal Revenue Service (IRS) for enforcement activities related to the determination and collection of taxes, for taxpayer services, for operations support for taxpayer services and enforcement activities, for business system modernization, and for a task force to research options for a free, direct electronic filing (e-filing) tax return system.

The bill also rescinds unobligated funds that were provided by the Inflation Reduction Act of 2022 for expenses of the

- Treasury Inspector General for Tax Administration,
- Office of Tax Policy,
- U.S. Tax Court, and
- offices within the Department of the Treasury that provide oversight and support for the IRS.

Finally, the bill expresses the sense of Congress that the rescinded unobligated funds that were appropriated to the IRS by the Inflation Reduction Act of 2022 should be appropriated for the establishment and administration of an External Revenue Service.

