

HR 196

Family and Small Business Taxpayer Protection Act

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Jan 3, 2025

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jan 3, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/house-bill/196>

Sponsor

Name: Rep. Smith, Adrian [R-NE-3]

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

Cosponsors (36 total)

| Cosponsor | Party / State | Role | Date Joined |
|--|---------------|------|--------------|
| Rep. Bacon, Don [R-NE-2] | R · NE | | Jan 3, 2025 |
| Rep. Bost, Mike [R-IL-12] | R · IL | | Jan 3, 2025 |
| Rep. Buchanan, Vern [R-FL-16] | R · FL | | Jan 3, 2025 |
| Rep. Cammack, Kat [R-FL-3] | R · FL | | Jan 3, 2025 |
| Rep. Cline, Ben [R-VA-6] | R · VA | | Jan 3, 2025 |
| Rep. Crenshaw, Dan [R-TX-2] | R · TX | | Jan 3, 2025 |
| Rep. Ellzey, Jake [R-TX-6] | R · TX | | Jan 3, 2025 |
| Rep. Estes, Ron [R-KS-4] | R · KS | | Jan 3, 2025 |
| Rep. Feenstra, Randy [R-IA-4] | R · IA | | Jan 3, 2025 |
| Rep. Finstad, Brad [R-MN-1] | R · MN | | Jan 3, 2025 |
| Rep. Fulcher, Russ [R-ID-1] | R · ID | | Jan 3, 2025 |
| Rep. Griffith, H. Morgan [R-VA-9] | R · VA | | Jan 3, 2025 |
| Rep. Grothman, Glenn [R-WI-6] | R · WI | | Jan 3, 2025 |
| Rep. Guest, Michael [R-MS-3] | R · MS | | Jan 3, 2025 |
| Rep. Harshbarger, Diana [R-TN-1] | R · TN | | Jan 3, 2025 |
| Rep. Higgins, Clay [R-LA-3] | R · LA | | Jan 3, 2025 |
| Rep. Hudson, Richard [R-NC-9] | R · NC | | Jan 3, 2025 |
| Rep. Kelly, Mike [R-PA-16] | R · PA | | Jan 3, 2025 |
| Rep. Langworthy, Nicholas A. [R-NY-23] | R · NY | | Jan 3, 2025 |
| Rep. Letlow, Julia [R-LA-5] | R · LA | | Jan 3, 2025 |
| Rep. Malliotakis, Nicole [R-NY-11] | R · NY | | Jan 3, 2025 |
| Rep. Meuser, Daniel [R-PA-9] | R · PA | | Jan 3, 2025 |
| Rep. Miller, Carol D. [R-WV-1] | R · WV | | Jan 3, 2025 |
| Rep. Moolenaar, John R. [R-MI-2] | R · MI | | Jan 3, 2025 |
| Rep. Moran, Nathaniel [R-TX-1] | R · TX | | Jan 3, 2025 |
| Rep. Murphy, Gregory F. [R-NC-3] | R · NC | | Jan 3, 2025 |
| Rep. Reschenthaler, Guy [R-PA-14] | R · PA | | Jan 3, 2025 |
| Rep. Salazar, Maria Elvira [R-FL-27] | R · FL | | Jan 3, 2025 |
| Rep. Stauber, Pete [R-MN-8] | R · MN | | Jan 3, 2025 |
| Rep. Tenney, Claudia [R-NY-24] | R · NY | | Jan 3, 2025 |
| Rep. Van Duyne, Beth [R-TX-24] | R · TX | | Jan 3, 2025 |
| Rep. Garbarino, Andrew R. [R-NY-2] | R · NY | | Jan 9, 2025 |
| Rep. LaHood, Darin [R-IL-16] | R · IL | | Jan 9, 2025 |
| Rep. Nunn, Zachary [R-IA-3] | R · IA | | Jan 9, 2025 |
| Rep. Stefanik, Elise M. [R-NY-21] | R · NY | | Apr 7, 2025 |
| Rep. Hinson, Ashley [R-IA-2] | R · IA | | Aug 26, 2025 |

Committee Activity

| Committee | Chamber | Activity | Date |
|--------------------------|---------|-------------|-------------|
| Ways and Means Committee | House | Referred To | Jan 3, 2025 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 3, 2025)

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 operations support for taxpayer services and enforcement activities, 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.

Actions Timeline

- Jan 3, 2025: Introduced in House
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