

HR 997

National Taxpayer Advocate Enhancement Act of 2025

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Feb 5, 2025

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

Latest Action: Received in the Senate and Read twice and referred to the Committee on Finance. (Apr 1, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/house-bill/997>

Sponsor

Name: Rep. Feenstra, Randy [R-IA-4]

Party: Republican • State: IA • Chamber: House

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Davis, Danny K. [D-IL-7]	D · IL		Feb 5, 2025

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 1, 2025
Ways and Means Committee	House	Reported By	Mar 27, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
119 S 1704	Related bill	May 8, 2025: Read twice and referred to the Committee on Finance.

## **National Taxpayer Advocate Enhancement Act of 2025**

This bill authorizes the National Taxpayer Advocate to appoint legal counsel within the Taxpayer Advocate Service (TAS) to report directly to the National Taxpayer Advocate. The bill also expands the authority of the National Taxpayer Advocate to take personnel actions with respect to local taxpayer advocates (located in each state) to include actions with respect to any employee of TAS.

Currently, pursuant to a Department of the Treasury order, all legal counsel whose duties include providing legal advice to any official in any office or bureau of Treasury are part of the Legal Division within Treasury and under the supervision of the General Counsel, with limited exceptions. TAS assists taxpayers in matters involving the Internal Revenue Service (IRS) and is part of the IRS, within Treasury.

## Actions Timeline

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- **Apr 1, 2025:** Received in the Senate and Read twice and referred to the Committee on Finance.
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- **Mar 31, 2025:** Mr. Smith (MO) moved to suspend the rules and pass the bill, as amended.
- **Mar 31, 2025:** Considered under suspension of the rules. (consideration: CR H1349-1351)
- **Mar 31, 2025:** DEBATE - The House proceeded with forty minutes of debate on H.R. 997.
- **Mar 31, 2025:** At the conclusion of debate, the Yeas and Nays were demanded and ordered. Pursuant to the provisions of clause 8, rule XX, the Chair announced that further proceedings on the motion would be postponed.
- **Mar 31, 2025:** Considered as unfinished business. (consideration: CR H1356-1357)
- **Mar 31, 2025:** Passed/agreed to in House: On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 385 - 0 (Roll no. 85).
- **Mar 31, 2025:** On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 385 - 0 (Roll no. 85). (text: CR H1349-1350)
- **Mar 31, 2025:** Motion to reconsider laid on the table Agreed to without objection.
- **Mar 31, 2025:** Mr. Smith (MO) moved to suspend the rules and pass the bill, as amended.
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- **Mar 27, 2025:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 119-46.
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- **Mar 27, 2025:** Placed on the Union Calendar, Calendar No. 33.

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- **Feb 12, 2025:** Committee Consideration and Mark-up Session Held
- **Feb 12, 2025:** Ordered to be Reported in the Nature of a Substitute (Amended) by the Yeas and Nays: 43 - 0.
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- **Feb 5, 2025:** Introduced in House
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- **Feb 5, 2025:** Referred to the House Committee on Ways and Means.
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