

118TH CONGRESS
1ST SESSION

S. 1249

To amend the Internal Revenue Code of 1986 to modify the procedural rules for penalties.

IN THE SENATE OF THE UNITED STATES

APRIL 20, 2023

Mr. SCOTT of South Carolina (for himself, Mr. BARRASSO, Mrs. BLACKBURN, Mr. BRAUN, Mr. COTTON, Mr. CRAPO, Ms. LUMMIS, and Mr. RISCH) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to modify the procedural rules for penalties.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “IRS Accountability and
5 Taxpayer Protection Act”.

1 **SEC. 2. MODIFICATION OF PROCEDURAL REQUIREMENTS**
2 **FOR PENALTIES UNDER THE INTERNAL REV-**
3 **ENUE CODE OF 1986.**

4 (a) IN GENERAL.—Section 6751(b)(1) of the Internal
5 Revenue Code of 1986 is amended—

6 (1) by striking “of such assessment” and in-
7 serting “with respect to the application of such pen-
8 alty”, and

9 (2) by adding at the end the following new sen-
10 tence “The approval required under the preceding
11 sentence shall be given at a time in the pre-assess-
12 ment process when such supervisor or higher level
13 official has the discretion to give or withhold such
14 approval.”.

15 (b) EFFECTIVE DATE.—The amendments made by
16 subsection (a) shall apply to notices issued, and offsets
17 or defenses asserted, after the date of the enactment of
18 this Act.

○