

112TH CONGRESS  
1ST SESSION

# H. R. 2545

To clarify the application of the Small Business Regulatory Enforcement Fairness Act to the Internal Revenue Service, to require the Service to convene a regulatory review panel for certain rules, and for other purposes.

---

## IN THE HOUSE OF REPRESENTATIVES

JULY 14, 2011

Mr. MICHAUD (for himself and Ms. FOXX) introduced the following bill; which was referred to the Committee on the Judiciary, and in addition to the Committee on Small Business, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

---

## A BILL

To clarify the application of the Small Business Regulatory Enforcement Fairness Act to the Internal Revenue Service, to require the Service to convene a regulatory review panel for certain rules, and for other purposes.

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 Rulemaking Fair-  
5 ness Act of 2011”.

1 **SEC. 2. CLARIFICATION OF APPLICATION OF G TO INTER-**  
2 **NAL REVENUE SERVICE.**

3 (a) IN GENERAL.—Section 603(a) of title 5, United  
4 States Code, is amended—

5 (1) by inserting after “to the extent that such  
6 interpretative rules” the following: “, or the statutes  
7 under which such rules are made,”; and

8 (2) by inserting before the period at the end the  
9 following: “or recordkeeping requirement”.

10 (b) DEFINITIONS.—Section 601 of title 5, United  
11 States Code, is amended—

12 (1) in paragraph (1), by striking “and” at the  
13 end; and

14 (2) in paragraphs (7) and (8) to read as fol-  
15 lows:

16 “(7) the term ‘collection of information’ has the  
17 meaning given such term in section 3502(3) of title  
18 44, United States Code; and

19 “(8) the term ‘recordkeeping requirement’ has  
20 the meaning given such term in section 3502(13) of  
21 title 44, United States Code.”.

22 **SEC. 3. INTERNAL REVENUE SERVICE REQUIRED TO CON-**  
23 **VENE REGULATORY REVIEW PANEL.**

24 Section 609(d) of title 5, United States Code, is  
25 amended—

1           (1) in paragraph (2), by striking “and” at the  
2           end;

3           (2) in paragraph (3), by striking the period at  
4           the end; and

5           (3) by adding at the end the following:

6           “(4) the Internal Revenue Service.”.

○