

117TH CONGRESS
2D SESSION

S. 4832

To temporarily prohibit the hiring of additional Internal Revenue Service employees until a certain level of taxpayer services have improved, and for other purposes.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 13, 2022

Mr. THUNE (for himself and Ms. COLLINS) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To temporarily prohibit the hiring of additional Internal Revenue Service employees until a certain level of taxpayer services have improved, 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 “Increase Reliable Serv-
5 ices Now Act”.

6 **SEC. 2. TEMPORARY PROHIBITION ON ADDITIONAL TAX EN-**
7 **FORCEMENT PERSONNEL.**

8 (a) IN GENERAL.—Notwithstanding any other provi-
9 sions of law, the Internal Revenue Service may not hire

1 any person for the purpose of conducting enforcement ac-
 2 tivities during the period beginning on the date of the en-
 3 actment of this Act and ending on the first date after such
 4 date on which—

5 (1) the Internal Revenue Service has main-
 6 tained, for 6 consecutive months—

7 (A) a level of service for accounts manage-
 8 ment phone lines of not less than 70 percent;
 9 and

10 (B) an average speed of answering calls in
 11 5 minutes or less; and

12 (2) not less than 90 percent of the regular em-
 13 ployees of the Internal Revenue Service perform
 14 work in person at their job sites.

15 (b) ENFORCEMENT ACTIVITIES.—For purposes of
 16 this section, the term “enforcement activities” means ac-
 17 tivities described in section 10301(a)(1)(A)(ii) of Public
 18 Law 117–169.

19 **SEC. 3. PROHIBITION ON USE OF ADDITIONAL INTERNAL**
 20 **REVENUE SERVICE FUNDS FOR TAXPAYER**
 21 **AUDITS.**

22 Section 10301(a)(1)((A)(ii) of Public Law 117–169
 23 is amended by inserting before the period at the end the
 24 following: “: *Provided further*, That the Internal Revenue
 25 Service shall not audit taxpayers with taxable incomes

1 below \$400,000 at a greater rate than such taxpayers
 2 were audited for the most recent taxable year beginning
 3 before the date of the enactment of this Act”.

4 **SEC. 4. TEMPORARY PROHIBITION ON INTERNAL REVENUE**
 5 **SERVICE HIRING.**

6 (a) IN GENERAL.—Notwithstanding any other provi-
 7 sions of law, the Internal Revenue Service may not hire
 8 any person (other than for activities related to return
 9 processing and call center operations) during the period
 10 beginning on the date of the enactment of this Act and
 11 ending on the first date after such date on which the In-
 12 ternal Revenue Service meets the requirements of sub-
 13 section (b).

14 (b) REQUIREMENTS.—The requirements specified in
 15 this subsection are the following:

16 (1) With respect to the processing of taxpayer
 17 correspondence, tax forms, and payments, the Inter-
 18 nal Revenue Service has a backlog not in excess of
 19 1,000,000 cases.

20 (2) With respect to tax returns eligible for a re-
 21 fund, refunds are issued to taxpayers on average
 22 within six weeks or less of the receipt of the return.

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