

117TH CONGRESS
2D SESSION

S. 4961

To provide limits on the reduction of Internal Revenue Service user fees.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 27, 2022

Mrs. BLACKBURN introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To provide limits on the reduction of Internal Revenue Service user fees.

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. REDUCED USER FEES.**

4 (a) AMENDMENTS.—Section 7528(b) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following new paragraph:

7 “(5) RULES RELATING TO REDUCED FEES.—

8 “(A) IN GENERAL.—Any fee as reduced
9 under paragraph (2)(A) shall not exceed 5 per-
10 cent of the lowest fee charged under this sub-
11 section for any non-qualified person.

1 “(B) APPLICABILITY.—

2 “(i) IN GENERAL.—The Secretary
3 shall provide for a reduced fee under para-
4 graph (2)(A) only for persons who are not
5 non-qualified persons.

6 “(ii) NON-QUALIFIED PERSON.—For
7 purposes of this paragraph, with respect to
8 any taxable year, the term ‘non-qualified
9 person’ means any person whose gross in-
10 come for the taxable year is \$5,000,000 or
11 more.

12 “(C) ADJUSTMENT FOR INFLATION.—

13 “(i) IN GENERAL.—In the case of a
14 taxable year beginning after December 31,
15 2022, the \$5,000,000 amount in subpara-
16 graph (B) shall be increased by an amount
17 equal to—

18 “(I) such amount, multiplied by

19 “(II) the cost-of-living adjust-
20 ment determined under section 1(f)(3)
21 for the calendar year in which the tax-
22 able year begins, determined by sub-
23 stituting ‘2021’ for ‘2016’ in subpara-
24 graph (A)(ii) thereof.

1 “(ii) ROUNDING.—If any amount as
2 adjusted under clause (i) is not a multiple
3 of \$10,000, such amount shall be rounded
4 to the nearest multiple of \$10,000.

5 “(D) TERMINATION.—This paragraph
6 shall not apply to any taxable year beginning
7 after December 31, 2025.”.

8 (b) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to fees charged after the date of
10 the enactment of this Act.

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