

118TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

To prevent the use of additional Internal Revenue Service funds from being used for audits of taxpayers with taxable incomes below \$400,000 in order to protect low- and middle-income earning American taxpayers from an onslaught of audits from an army of new Internal Revenue Service auditors funded by an unprecedented, nearly \$80,000,000,000, infusion of new funds.

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IN THE SENATE OF THE UNITED STATES

Mr. CRAPO introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**A BILL**

To prevent the use of additional Internal Revenue Service funds from being used for audits of taxpayers with taxable incomes below \$400,000 in order to protect low- and middle-income earning American taxpayers from an onslaught of audits from an army of new Internal Revenue Service auditors funded by an unprecedented, nearly \$80,000,000,000, infusion of new funds.

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

1 **SECTION 1. LIMITATIONS RELATED TO THE INTERNAL REV-**  
2 **ENUE SERVICE.**

3 (a) IN GENERAL.—Section 10301 of Public Law  
4 117–169 is amended—

5 (1) by striking “IN GENERAL.—” and inserting  
6 “(a) IN GENERAL.—”, and

7 (2) by adding at the end the following:

8 “(b) LIMITATIONS RELATED TO THE INTERNAL REV-  
9 ENUE SERVICE.—None of the funds appropriated under  
10 subsection (a)(1) may be used to audit taxpayers with tax-  
11 able incomes below \$400,000.”.