

118TH CONGRESS  
1ST SESSION

# S. 398

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

FEBRUARY 14, 2023

Mr. CRAPO (for himself, Mr. GRASSLEY, Mr. CORNYN, Mr. THUNE, Mr. SCOTT of South Carolina, Mr. CASSIDY, Mr. LANKFORD, Mr. YOUNG, Mr. BARRASSO, Mrs. BLACKBURN, and Mr. JOHNSON) introduced the following bill; which was read twice and referred to the Committee on Finance

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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.”.

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