

114TH CONGRESS
2D SESSION

H. R. 4885

To require that user fees collected by the Internal Revenue Service be deposited into the general fund of the Treasury.

IN THE HOUSE OF REPRESENTATIVES

MARCH 23, 2016

Mr. SMITH of Missouri (for himself, Mr. ROSKAM, Mr. MEEHAN, Mr. HOLDING, Mr. REED, Mr. RICE of South Carolina, and Mr. MARCHANT) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To require that user fees collected by the Internal Revenue Service be deposited into the general fund of the Treasury.

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 Oversight While
5 Eliminating Spending (OWES) Act of 2016”.

6 **SEC. 2. DEPOSIT OF IRS USER FEES INTO GENERAL FUND**
7 **OF THE TREASURY.**

8 (a) IN GENERAL.—The second sentence of section 3
9 of title I of Public Law 103–329 (26 U.S.C. 7801 note),

1 under the heading “ADMINISTRATIVE PROVISIONS-INTER-
2 NAL REVENUE SERVICE”, is amended by striking “The
3 Secretary of the Treasury may spend” and all that follows
4 through “and thereafter” and inserting the following:
5 “Any fees collected pursuant to this section shall be depos-
6 ited in the general fund of the Treasury and shall not be
7 expended by the Internal Revenue Service unless provided
8 by an appropriations Act”.

9 (b) CONFORMING AMENDMENT.—The last proviso of
10 such section is amended by striking “and how they are
11 being expended by the Service”.

12 (c) EFFECTIVE DATE.—The amendment made by
13 this section shall apply to fees collected after the date of
14 the enactment of this Act.

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