

105TH CONGRESS
2^D SESSION

H. R. 4297

To amend chapter 8 of title 5, United States Code, popularly known as the Congressional Review Act, to treat as major rules certain rules promulgated by the Internal Revenue Service that result in increases in Federal revenues.

IN THE HOUSE OF REPRESENTATIVES

JULY 22, 1998

Mr. MCINTOSH introduced the following bill; which was referred to the Committee on the Judiciary, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend chapter 8 of title 5, United States Code, popularly known as the Congressional Review Act, to treat as major rules certain rules promulgated by the Internal Revenue Service that result in increases in Federal revenues.

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. AMENDMENT TO DEFINITION OF MAJOR RULE**

4 **IN CONGRESSIONAL REVIEW ACT.**

5 Section 804(2) of title 5, United States Code, is
6 amended—

1 (1) in subparagraph (B) by striking “or” after
2 the semicolon at the end;

3 (2) in subparagraph (C) by striking the period
4 and inserting “; or”; and

5 (3) by inserting after subparagraph (C) the fol-
6 lowing:

7 “(D) in the case of a rule promulgated by the
8 Internal Revenue Service, any net increase in Fed-
9 eral revenues over—

10 “(i) the amount of Federal revenues col-
11 lected under tax collection practices in effect
12 immediately before the rule is promulgated, or

13 “(ii) the amount of Federal revenues an-
14 ticipated on the date of the enactment of the
15 statute under which the rule is promulgated.”.

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