

## Union Calendar No. 380

114<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 4885

[Report No. 114-498]

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

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### 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

APRIL 18, 2016

Additional sponsors: Mr. SESSIONS, Ms. JENKINS of Kansas, and Mr. CHAFFETZ

APRIL 18, 2016

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italic]

[For text of introduced bill, see copy of bill as introduced on March 23, 2016]

# **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 of*  
9 *title I of Public Law 103–329 (26 U.S.C. 7801 note), under*  
10 *the heading “ADMINISTRATIVE PROVISIONS-INTERNAL REV-*  
11 *ENUE SERVICE”, is amended by striking “The Secretary of*  
12 *the Treasury may spend” and all that follows through “and*  
13 *thereafter:” and inserting the following: “Any fees collected*  
14 *pursuant to this section shall be deposited in the general*  
15 *fund of the Treasury and shall not be expended by the Inter-*  
16 *nal Revenue Service unless provided by an appropriations*  
17 *Act:”.*

18        (b) *CONFORMING AMENDMENT.*—*The last proviso of*  
19 *such section is amended by striking “and how they are*  
20 *being expended by the Service”.*

21        (c) *EFFECTIVE DATE.*—*The amendments made by this*  
22 *section shall apply to fees collected after the date of the en-*  
23 *actment of this Act.*

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