

116TH CONGRESS  
1ST SESSION

# H. R. 159

To require the Administrator of the Small Business Administration to establish a grant program to address rising costs of tax compliance for small business concerns, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 3, 2019

Mr. EVANS introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Small Business, 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

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## A BILL

To require the Administrator of the Small Business Administration to establish a grant program to address rising costs of tax compliance for small business concerns, and for other purposes.

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. GRANTS TO SMALL BUSINESS DEVELOPMENT**  
2 **CENTERS AND WOMEN'S BUSINESS CENTERS**  
3 **TO ADDRESS RISING COSTS OF TAX COMPLI-**  
4 **ANCE FOR SMALL BUSINESS CONCERNS.**

5 (a) GRANT AUTHORITY.—The Administrator of the  
6 Small Business Administration may award a grant under  
7 this section to a small business development center or a  
8 women's business center for the purposes of assisting own-  
9 ers of small business concerns in complying with the Inter-  
10 nal Revenue Code of 1986 and communicating with the  
11 Internal Revenue Service.

12 (b) APPLICATION.—Each applicant for a grant under  
13 this section shall submit to the Administrator an applica-  
14 tion in such form as the Administrator may require. The  
15 application shall include information regarding the appli-  
16 cant's goals and objectives for helping address the con-  
17 cerns of owners of small business concerns related to com-  
18 pliance with the Internal Revenue Code of 1986.

19 (c) APPLICABILITY OF GRANT REQUIREMENTS.—An  
20 applicant for a grant under this section shall comply with  
21 all of the requirements applicable to a grantee under sec-  
22 tion 21 or section 29 of the Small Business Act, except  
23 that the matching funds requirements of such sections  
24 shall not apply.

1 (d) USE OF FUNDS.—A recipient of a grant under  
2 this section shall use the grant only for the purposes de-  
3 scribed in subsection (a), including working with—

4 (1) the Internal Revenue Service, including  
5 local offices of the Office of the Taxpayer Advocate,  
6 to help reduce tax compliance costs for such owners;  
7 and

8 (2) owners of small business concerns who are  
9 subject to an audit by the Internal Revenue Service.

10 (e) MINIMUM GRANT AMOUNT.—A grant awarded  
11 under this section may not be in an amount less than  
12 \$200,000.

13 (f) COOPERATIVE AGREEMENTS AND CONTRACTS.—  
14 The Administrator may enter into a cooperative agree-  
15 ment or contract with the recipient of a grant under this  
16 section to provide additional assistance for the purposes  
17 described in subsection (a).

18 (g) REPORT TO ADMINISTRATOR.—Not later than 18  
19 months after the date of receipt of a grant under this sec-  
20 tion, the recipient of the grant shall submit to the Admin-  
21 istrator a report describing how the grant funds were  
22 used.

23 (h) EVALUATION OF PROGRAM.—Not later than 3  
24 years after the date of the enactment of this Act, the Ad-  
25 ministrator shall submit to Congress a report that con-

1 tains an evaluation of the grant program established  
2 under this section.

3 (i) DEFINITIONS.—In this section:

4 (1) ADMINISTRATOR.—The term “Adminis-  
5 trator” means the Administrator of the Small Busi-  
6 ness Administration.

7 (2) SMALL BUSINESS CONCERN.—The term  
8 “small business concern” has the meaning given  
9 such term under section 3 of the Small Business Act  
10 (15 U.S.C. 632).

11 (3) SMALL BUSINESS DEVELOPMENT CEN-  
12 TER.—The term “small business development cen-  
13 ter” has the meaning given such term in section 3  
14 of the Small Business Act (15 U.S.C. 632).

15 (4) WOMEN’S BUSINESS CENTER.—The term  
16 “women’s business center” means a women’s busi-  
17 ness center described under section 29 of the Small  
18 Business Act (15 U.S.C. 656).

19 (j) LIMITATION ON USE OF FUNDS.—The Adminis-  
20 trator may carry out this section only with amounts appro-  
21 priated specifically to carry out this section under sub-  
22 section (k).

1           (k) AUTHORIZATION OF APPROPRIATIONS.—There is  
2 authorized to be appropriated to carry out this section  
3 \$5,000,000 for each of fiscal years 2020 and 2021.

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