

119TH CONGRESS
1ST SESSION

H. R. 2421

To require a certain determination by the Treasury Inspector General for Tax Administration regarding the imposition on personnel of the Internal Revenue Service a function of the Department of Homeland Security, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 27, 2025

Ms. DELBENE (for herself and Ms. SEWELL) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To require a certain determination by the Treasury Inspector General for Tax Administration regarding the imposition on personnel of the Internal Revenue Service a function of the Department of Homeland Security, 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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Protecting Taxpayer
5 Resources Act”.

1 **SEC. 2. DETERMINATION REGARDING THE IMPOSITION OF**
2 **CERTAIN HOMELAND SECURITY FUNCTIONS**
3 **ON PERSONNEL OF THE INTERNAL REVENUE**
4 **SERVICE.**

5 (a) IN GENERAL.—Notwithstanding any other provi-
6 sion of law, a function of the Department of Homeland
7 Security may not be imposed on personnel of the Internal
8 Revenue Service unless the Treasury Inspector General for
9 Tax Administration makes a determination regarding the
10 following:

11 (1) That such personnel have been trained to
12 administer such function.

13 (2) That imposing such function on such per-
14 sonnel would not impede the administration of the
15 Service, including relating to the following:

16 (A) Providing quality service to taxpayers
17 (as such term is defined in section 7701 of the
18 Internal Revenue Code of 1986) by helping tax-
19 payers understand and meet tax responsibilities.

20 (B) Enforcing applicable law with integrity
21 and fairness to all taxpayers.

22 (b) FEDERAL REGISTER.—A determination under
23 subsection (a) shall be effective upon publication in the
24 Federal Register, and the Treasury Inspector General for
25 Tax Administration may terminate such determination in
26 the same manner.

1 (c) CONFORMING AMENDMENT.—Section 428(b) of
2 the Homeland Security Act of 2002 (6 U.S.C. 236(b)) is
3 amended, in the matter preceding paragraph (1), by in-
4 serting “the Protecting Taxpayer Resources Act or” after
5 “in”.

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