

119TH CONGRESS
1ST SESSION

S. 175

To rescind the unobligated balances of amounts appropriated for Internal Revenue Service enhancements and use such funding for an External Revenue Service.

IN THE SENATE OF THE UNITED STATES

JANUARY 21, 2025

Mr. MORENO introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To rescind the unobligated balances of amounts appropriated for Internal Revenue Service enhancements and use such funding for an External Revenue Service.

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. RESCISSION OF ENHANCED INTERNAL REV-**
4 **ENUE SERVICE RESOURCES.**

5 (a) IN GENERAL.—There are hereby rescinded all un-
6 obligated balances from amounts appropriated or other-
7 wise made available under section 10301 of Public Law
8 117–169 (commonly known as the “Inflation Reduction
9 Act of 2022”).

1 (b) SENSE OF CONGRESS.—It is the sense of Con-
2 gress that amounts equal to the amounts rescinded under
3 subsection (a) should be appropriated for the establish-
4 ment and administration of an External Revenue Service.

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