

119TH CONGRESS  
1ST SESSION

# S. J. RES. 3

Providing for congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by the Internal Revenue Service relating to “Gross Proceeds Reporting by Brokers That Regularly Provide Services Effectuating Digital Asset Sales”.

---

IN THE SENATE OF THE UNITED STATES

JANUARY 21, 2025

Mr. CRUZ (for himself, Ms. LUMMIS, Mr. HAGERTY, Mr. TILLIS, Mr. SHEEHY, and Mr. BUDD) introduced the following joint resolution; which was read twice and referred to the Committee on Finance

---

## JOINT RESOLUTION

Providing for congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by the Internal Revenue Service relating to “Gross Proceeds Reporting by Brokers That Regularly Provide Services Effectuating Digital Asset Sales”.

1       *Resolved by the Senate and House of Representatives*  
2       *of the United States of America in Congress assembled,*  
3       That Congress disapproves the rule submitted by the In-  
4       ternal Revenue Service relating to “Gross Proceeds Re-  
5       porting by Brokers That Regularly Provide Services Effec-  
6       tuating Digital Asset Sales” (89 Fed. Reg. 106928 (De-

1 cember 30, 2024)), and such rule shall have no force or  
2 effect.

