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(Original Signature of Member)

117TH CONGRESS
2D SESSION

H. R. _____

To rescind certain balances made available to the Internal Revenue Service.

IN THE HOUSE OF REPRESENTATIVES

Mr. SMITH of Nebraska introduced the following bill; which was referred to
the Committee on _____

A BILL

To rescind certain balances made available to the Internal
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. SHORT TITLE.**

4 This Act may be cited as the “Family and Small
5 Business Taxpayer Protection Act”.

6 **SEC. 2. RESCISSION OF CERTAIN BALANCES MADE AVAIL-**
7 **ABLE TO THE INTERNAL REVENUE SERVICE.**

8 The unobligated balances of amounts appropriated or
9 otherwise made available for activities of the Internal Rev-

1 enue Service by paragraphs (1)(A)(ii), (1)(A)(iii), (1)(B),
2 (2), (3), (4), and (5) of section 10301 of Public Law 117–
3 169 (commonly known as the “Inflation Reduction Act of
4 2022”) as of the date of the enactment of this Act are
5 rescinded.