

117TH CONGRESS  
2D SESSION

# H. R. 9092

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

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 30, 2022

Mr. SMITH of Nebraska (for himself, Mrs. STEEL, Mr. BRADY, Mr. BUCHANAN, Mr. KELLY of Pennsylvania, Mr. SMITH of Missouri, Mr. RICE of South Carolina, Mr. SCHWEIKERT, Mr. LAHOOD, Mr. WENSTRUP, Mr. ARRINGTON, Mr. FERGUSON, Mr. ESTES, Mr. SMUCKER, Mr. HERN, Mrs. MILLER of West Virginia, Mr. MURPHY of North Carolina, Mr. KUSTOFF, Mr. MULLIN, Mr. ELLZEY, Mr. CHABOT, Ms. LETLOW, Mr. BUDD, Mr. WEBER of Texas, Ms. SALAZAR, Mrs. BICE of Oklahoma, Mr. MANN, Mrs. MILLER-MEEKS, Mr. FEENSTRA, Mr. RESCHENTHALER, Mr. McCAUL, Mr. LATURNER, Mr. BALDERSON, Mr. CARTER of Georgia, Mr. CRAWFORD, Mr. MAST, Mr. GUTHRIE, Mr. MOORE of Utah, Mr. WILLIAMS of Texas, Mr. POSEY, Mr. DUNN, Mr. McCLINTOCK, Mr. AUSTIN SCOTT of Georgia, Mr. FLOOD, Mr. EMMER, Mr. BABIN, Mr. MOOLENAAR, Mrs. FISCHBACH, Ms. STEFANIK, and Mr. CALVERT) introduced the following bill; which was referred to the Committee on Ways and Means

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## 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,*

1 **SECTION 1. SHORT TITLE.**

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

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

6 The unobligated balances of amounts appropriated or  
7 otherwise made available for activities of the Internal Rev-  
8 enue Service by paragraphs (1)(A)(ii), (1)(A)(iii), (1)(B),  
9 (2), (3), (4), and (5) of section 10301 of Public Law 117–  
10 169 (commonly known as the “Inflation Reduction Act of  
11 2022”) as of the date of the enactment of this Act are  
12 rescinded.

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