

118TH CONGRESS  
1ST SESSION

# H. R. 23

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## AN ACT

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12 rescinded.

Passed the House of Representatives January 9,  
2023.

Attest:

*Clerk.*



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