

Calendar No. 1

118TH CONGRESS
1ST SESSION

H. R. 23

IN THE SENATE OF THE UNITED STATES

JANUARY 23 (legislative day, JANUARY 3), 2023

Received; read the first time

JANUARY 25, 2023

Read the second time and placed on the calendar

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,*

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-
10 enue Service by paragraphs (1)(A)(ii), (1)(A)(iii), (1)(B),

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4 rescinded.

Passed the House of Representatives January 9,
2023.

Attest: CHERYL L. JOHNSON,
Clerk.

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