

114TH CONGRESS
2^D SESSION

H. R. 4885

AN ACT

To require that user fees collected by the Internal Revenue Service be deposited into the general fund of the Treasury.

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 “IRS Oversight While
3 Eliminating Spending (OWES) Act of 2016”.

4 **SEC. 2. DEPOSIT OF IRS USER FEES INTO GENERAL FUND**
5 **OF THE TREASURY.**

6 (a) **IN GENERAL.**—The second sentence of section 3
7 of title I of Public Law 103–329 (26 U.S.C. 7801 note),
8 under the heading “ADMINISTRATIVE PROVISIONS-INTER-
9 NAL REVENUE SERVICE”, is amended by striking “The
10 Secretary of the Treasury may spend” and all that follows
11 through “and thereafter:” and inserting the following:
12 “Any fees collected pursuant to this section shall be depos-
13 ited in the general fund of the Treasury and shall not be
14 expended by the Internal Revenue Service unless provided
15 by an appropriations Act.”.

16 (b) **CONFORMING AMENDMENT.**—The last proviso of
17 such section is amended by striking “and how they are
18 being expended by the Service”.

19 (c) **EFFECTIVE DATE.**—The amendments made by
20 this section shall apply to fees collected after the date of
21 the enactment of this Act.

Passed the House of Representatives April 20, 2016.

Attest:

Clerk.

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