

## Calendar No. 435

114TH CONGRESS  
2D SESSION**H. R. 4885**

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IN THE SENATE OF THE UNITED STATES

APRIL 21, 2016

Received; read the first time

APRIL 25, 2016

Read the second time and placed on the calendar

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**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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “IRS Oversight While  
5 Eliminating Spending (OWES) Act of 2016”.

6 **SEC. 2. DEPOSIT OF IRS USER FEES INTO GENERAL FUND**  
7 **OF THE TREASURY.**

8 (a) IN GENERAL.—The second sentence of section 3  
9 of title I of Public Law 103–329 (26 U.S.C. 7801 note),  
10 under the heading “ADMINISTRATIVE PROVISIONS-INTER-

1 NAL REVENUE SERVICE”, is amended by striking “The  
2 Secretary of the Treasury may spend” and all that follows  
3 through “and thereafter:” and inserting the following:  
4 “Any fees collected pursuant to this section shall be depos-  
5 ited in the general fund of the Treasury and shall not be  
6 expended by the Internal Revenue Service unless provided  
7 by an appropriations Act.”.

8 (b) CONFORMING AMENDMENT.—The last proviso of  
9 such section is amended by striking “and how they are  
10 being expended by the Service”.

11 (c) EFFECTIVE DATE.—The amendments made by  
12 this section shall apply to fees collected after the date of  
13 the enactment of this Act.

Passed the House of Representatives April 20, 2016.

Attest:

KAREN L. HAAS,

*Clerk.*



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