

One Hundred Nineteenth Congress  
of the  
United States of America

AT THE FIRST SESSION

*Begun and held at the City of Washington on Friday,  
the third day of January, two thousand and twenty-five*

Joint Resolution

Providing for congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by the Internal Revenue Service relating to “Gross Proceeds Reporting by Brokers That Regularly Provide Services Effectuating Digital Asset Sales”.

*Resolved by the Senate and House of Representatives of the United States of America in Congress assembled,* That Congress disapproves the rule submitted by the Internal Revenue Service relating to “Gross Proceeds Reporting by Brokers That Regularly Provide Services Effectuating Digital Asset Sales” (89 Fed. Reg. 106928 (December 30, 2024)), and such rule shall have no force or effect.

*Speaker of the House of Representatives.*

*Vice President of the United States and  
President of the Senate.*