

119TH CONGRESS
2D SESSION

H. R. 8208

To maintain operations of the Office of the Taxpayer Advocate during a lapse in appropriations with respect to the Internal Revenue Service, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 6, 2026

Mr. SUOZZI introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To maintain operations of the Office of the Taxpayer Advocate during a lapse in appropriations with respect to the Internal Revenue Service, and for other purposes.

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 “Taxpayer Advocate
5 Continuity Act”.

1 **SEC. 2. OPERATIONS TO ASSIST TAXPAYERS EXPERI-**
2 **ENCING HARDSHIPS DURING LAPSE IN AP-**
3 **PROPRIATIONS.**

4 Notwithstanding section 1341(a) of title 31, United
5 States Code, during any lapse in appropriations, the Com-
6 missioner and the Office of the Taxpayer Advocate may
7 incur obligations in advance of appropriations for such
8 amounts as may be necessary—

9 (1) to assist any taxpayer who is or may be ex-
10 perienicing an economic hardship (within the mean-
11 ing of section 6343(a)(1)(D) of the Internal Revenue
12 Code of 1986) as a result of any action or inaction
13 by the Internal Revenue Service; and

14 (2) for the purpose of complying with any Tax-
15 payer Assistance Order issued pursuant to section
16 7811 of such Code.

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