

119TH CONGRESS
2D SESSION

S. 5144

To amend the Internal Revenue Code of 1986 to eliminate installment agreement fees for certain individuals.

IN THE SENATE OF THE UNITED STATES

JULY 28, 2026

Mr. BENNET introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to eliminate installment agreement fees for certain individuals.

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. INSTALLMENT AGREEMENT FEES ELIMINATED**

4 **FOR CERTAIN INDIVIDUALS.**

5 (a) IN GENERAL.—Section 6159(f) of the Internal
6 Revenue Code of 1986 is amended by striking paragraph
7 (2) and inserting the following:

8 “(2) WAIVER.—No fee shall be imposed on an
9 installment agreement under this section in the case
10 of any taxpayer with an adjusted gross income, as

1 determined for the most recent year for which such
2 information is available, which does not exceed 250
3 percent of the applicable poverty level (as deter-
4 mined by the Secretary).”.

5 (b) EFFECTIVE DATE.—The amendment made by
6 this section shall apply to installment agreements entered
7 into after the date which is 12 months after the date of
8 enactment of this Act.

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