

119TH CONGRESS  
1ST SESSION

# S. J. RES. 72

Providing for congressional disapproval under chapter 8 of title 5, United States Code, of the rule submitted by the Internal Revenue Service relating to “Estate Tax Closing Letter User Fee Update”.

---

IN THE SENATE OF THE UNITED STATES

JULY 31, 2025

Mr. WHITEHOUSE introduced the following joint resolution; which was read twice and referred to the Committee on Finance

---

## 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 “Estate Tax Closing Letter User Fee Update”.

1       *Resolved by the Senate and House of Representatives*  
2       *of the United States of America in Congress assembled,*  
3       That Congress disapproves the rule submitted by the In-  
4       ternal Revenue Service relating to “Estate Tax Closing  
5       Letter User Fee Update” (90 Fed. Reg. 21410 (May 20,  
6       2025))), and such rule shall have no force or effect.