

leadership on this. I encourage all of my colleagues to support this legislation.

Mr. DAVIS of Illinois. Mr. Speaker, I yield myself the balance of my time.

Mr. Speaker, in closing, I thank Chairman SMITH, Ranking Member NEAL, and all members of the subcommittee. I certainly want to thank the gentleman from Illinois (Mr. LAHOOD), my dear friend, for his leadership. I also thank all of those witnesses who shared their stories with us, all of the youth who shared their lives and their lifetimes.

I thank our outstanding committee staff led by Morna Miller, Kimberley Meinert, Cheryl Freiman, Keval Sojitara, and my primary Ways and Means staffer, Dr. Jill Hunter-Williams.

Today is a good day for foster youth, but it is also a good day for America. It is a good day when we say to the young people of our country that we care about you, we love you, and we recognize your needs.

Mr. Speaker, I urge all of my colleagues to vote to pass this legislation as quickly as we can get it enacted so that America will be the land of youth.

Mr. Speaker, I yield back the balance of my time.

□ 1520

Mr. SMITH of Missouri. Mr. Speaker, I yield myself the balance of my time.

Mr. Speaker, aging out is not a plan. Every young person who has experienced foster care deserves a real shot at the American Dream, and they should not be left without any support at a very vulnerable time.

I am very proud of the years of work that went into this legislation: from all the Members of the Ways and Means Committee; from Mr. DAVIS, who has shown his passion and love for the foster youth; to DARIN LAHOOD, the chair of the Work and Welfare Subcommittee; and all the different Members who had different pieces of legislation within this one bill.

The Fostering the Future Act is built on the direct feedback of foster youth, caregivers, and community organizations on the ground.

The stories we heard at our roundtable with our First Lady and at committee hearings from courageous leaders like Seth, Kimberley, Jaydan, and Jocelyn were the key drivers behind these successful reforms.

I also applaud the First Lady for her relentless focus on advocating for the most vulnerable and propelling these reforms forward.

This entire effort earned the endorsement of over 150 national, State, and local organizations, alongside hundreds of foster youth and caregivers. It passed the Ways and Means Committee with a unanimous, bipartisan vote. Supporting our foster youth is not a partisan issue. It is an American responsibility.

Mr. Speaker, I encourage my colleagues to support this legislation, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Missouri (Mr. SMITH) that the House suspend the rules and pass the bill, H.R. 7432, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

The title of the bill was amended so as to read: "A bill to modernize section 477 of part E of title IV of the Social Security Act to improve connections to housing, expand education and training opportunities, and modernize services to improve outcomes for foster youth transitioning into adulthood."

A motion to reconsider was laid on the table.

TAXPAYER DUE PROCESS ENHANCEMENT ACT

Mr. SMITH of Missouri. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 6506) to amend the Internal Revenue Code of 1986 to suspend the period of limitations on filing a claim for credit or refund during collection action proceedings, to prohibit the crediting of overpayments against disputed tax liability during such proceedings, and to expand the jurisdiction of the Tax Court, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 6506

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Taxpayer Due Process Enhancement Act".

SEC. 2. SUSPENSION OF PERIOD OF LIMITATIONS ON FILING A CLAIM FOR CREDIT OR REFUND DURING COLLECTION ACTION PROCEEDINGS.

(a) *IN GENERAL.*—Section 6330(e)(1) of the Internal Revenue Code of 1986 is amended by inserting "subsection (a), (b), or (c) of section 6511 (relating to limitations on credit or refund)," after "section 6502 (relating to collection after assessment)."

(b) *PERIOD OF LIMITATIONS ON FILING A CLAIM FOR CREDIT OR REFUND.*—Section 6330(e) of such Code is amended by adding at the end the following new paragraph:

"(3) *PERIOD OF LIMITATIONS ON FILING A CLAIM FOR CREDIT OR REFUND.*—In the case of the running of any period of limitations under subsection (a), (b), or (c) of section 6511 with respect to the filing of any claim for credit or refund, paragraph (1)—

"(A) shall apply only to the extent that such credit or refund relates to an underlying tax liability properly disputed at the hearing requested under this section, and

"(B) shall not result in a suspension of the running of such period of limitations after any date on which a lapse of a deadline, a court filing, or a court order establishes that the taxpayer has forfeited or otherwise lost the right to pursue such dispute."

(c) *CROSS REFERENCE.*—Section 6511(i) of such Code is amended by adding at the end the following new paragraph:

"(8) *For limitations in case of collection action proceedings, see section 6330(e).*"

(d) *EFFECTIVE DATE.*—The amendments made by this section shall apply to the running of any period of limitations if such period (determined

without regard to the amendments made by this section) ends on or after the date of the enactment of this Act.

SEC. 3. PROHIBITION ON CREDITING OF OVERPAYMENTS AGAINST DISPUTED TAX LIABILITY DURING COLLECTION ACTION PROCEEDINGS.

(a) *IN GENERAL.*—Section 6402 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

"(o) *PROHIBITION ON CREDITING OF OVERPAYMENTS AGAINST DISPUTED TAX LIABILITY DURING COLLECTION ACTION PROCEEDINGS.*—If a hearing is properly requested under section 6320(a)(3)(B) or 6330(a)(3)(B), and an underlying tax liability referred to in section 6330(c)(2)(B) is properly disputed at such hearing, such tax liability shall not, except with the consent of the taxpayer, be taken into account under subsection (a) for the period during which the period of limitations for filing a claim for credit or refund relating to such tax liability is suspended by reason of section 6330(e)."

(b) *CLARIFICATION OF APPLICATION OF CERTAIN LEVY HEARING RULES TO LIEN HEARINGS.*—Section 6330(c)(2)(A) of such Code is amended by striking "unpaid tax or the proposed levy" and inserting "unpaid tax, collection action, or proposed collection action".

(c) *EFFECTIVE DATES.*—

(1) *IN GENERAL.*—The amendment made by subsection (a) shall apply with respect to any period described in section 6402(o) of the Internal Revenue Code of 1986 (as added by this section) if any portion of such period is after the date of the enactment of this Act.

(2) *CLARIFICATION OF APPLICATION OF CERTAIN LEVY HEARING RULES TO LIEN HEARINGS.*—The amendment made by subsection (b) shall take effect on the date of the enactment of this Act.

SEC. 4. EXPANSION OF JURISDICTION OF TAX COURT.

(a) *IN GENERAL.*—Section 6330(d)(1) of the Internal Revenue Code of 1986 is amended to read as follows:

"(1) *PETITION FOR REVIEW BY TAX COURT.*—

"(A) *IN GENERAL.*—In the case of a determination under this section, the person may, within 30 days of such determination, petition the Tax Court for review of—

"(i) such determination, and

"(ii) any underlying tax liability referred to in subsection (c)(2)(B) which is properly disputed at the hearing in which such determination is made.

"(B) *JURISDICTION OF TAX COURT.*—Upon the filing of a petition, the Tax Court shall have jurisdiction with respect to—

"(i) the determination referred to in subparagraph (A)(i),

"(ii) any underlying tax liability referred to in subparagraph (A)(ii), and

"(iii) any equitable tolling of the 30-day deadline referred to in subparagraph (A).

"(C) *RETENTION OF JURISDICTION.*—Upon a determination being made under this section, subparagraphs (A) and (B) shall apply whether or not the Secretary abandons the collection action or proposed collection action at issue in such determination."

(b) *EFFECTIVE DATE.*—The amendment made by this section shall apply with respect to petitions filed after the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Missouri (Mr. SMITH) and the gentleman from Alabama (Ms. SEWELL) each will control 20 minutes.

The Chair recognizes the gentleman from Missouri.

GENERAL LEAVE

Mr. SMITH of Missouri. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days to revise and extend their remarks and submit extraneous material on this bill under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Missouri?

There was no objection.

Mr. SMITH of Missouri. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in support of H.R. 6506, the Taxpayer Due Process Enhancement Act, bipartisan legislation introduced by my Ways and Means colleagues, Representatives NATHANIEL MORAN and TERRI SEWELL.

A recent Supreme Court decision will make it more difficult for American taxpayers to challenge the IRS in court when the agency seeks to impose levies over an alleged tax liability. Right now, the taxpayer can lose the opportunity to dispute the agency's actions simply by procedural technicalities.

This bill enhances taxpayer rights by making collection proceedings more taxpayer-friendly. By protecting deadlines, safeguarding refunds, and ensuring fair judicial review, these changes are all for the benefit of the taxpayer.

Mr. Speaker, as a former county judge, Representative MORAN is leading the charge through this legislation to restore taxpayer rights and ensure that Americans can have their day in court. I reserve the balance of my time.

Ms. SEWELL. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in great support of H.R. 6506, the Taxpayer Due Process Enhancement Act.

Before I address this bill, I would like to take a moment to discuss the President's \$1.8 billion slush fund, which was created by using money from American taxpayers, a fund based on a meritless lawsuit that will be used to pay his friends and allies. Yet, the Republican House remains silent.

Mr. Speaker, I include in the RECORD an amicus brief filed on Monday by me, my colleagues on the Ways and Means Committee, and the Litigation Task Force, the link which can be found at:

<https://litigationtaskforce.house.gov/sites/evo-subsites/litigationandresponse.house.gov/files/evo-media-document/54-1.pdf>

IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF FLORIDA

President Donald J. Trump, et al., Plaintiffs, v. Internal Revenue Service, et al., Defendants.

NO. 26-CV-20609-WILLIAMS/LETT

MOTION FOR LEAVE TO FILE BRIEF AS AMICUS CURIAE BY 93 MEMBERS OF THE UNITED STATES HOUSE OF REPRESENTATIVES

INTRODUCTION

Ninety-three Members of the United States House of Representatives respectfully submit this motion for leave to file a brief as *amicus curiae* in support of neither party to assist this Court in scrutinizing the unprecedented circumstances that have given rise to the Court's "concerns about whether it has subject matter jurisdiction in this case." ECF No. 43. President Trump's action against the federal government he currently leads is a collusive lawsuit that undermines

the separation of powers, frustrates Congress' lawmaking prerogative, and—unless rightfully dismissed for lack of subject matter jurisdiction—could siphon billions of taxpayer dollars into the pockets of the President, his family, and his allies. As Members of Congress, the proposed *amici* have a direct and substantial interest in ensuring that Article III's case or controversy requirement is enforced and that acts of Congress are faithfully executed by the Executive Branch. The proposed *amici* respectfully submit this brief, attached as Exhibit A, to present critical arguments regarding this Court's jurisdiction and, among other things, the constitutional and statutory limits on the Department of Justice's ("DOJ's") settlement authority that have not been—and will not be—advantaged by any party in the litigation.

INTEREST OF MOVANTS

Movants are 93 Members of the United States House of Representatives. Movants are interested in this case because they took an oath to uphold and defend the Constitution. They also have a strong interest in ensuring that acts of Congress are faithfully executed by the Executive Branch.

The President is attempting to undermine the Constitution by bringing this collusive suit against the federal government contrary to the requirement that federal courts may only hear "Cases" or "Controversies." U.S. Const. art. III, §2, cl. 1. Congress has enacted laws governing the specific circumstances under which individuals and entities may sue the United States for unauthorized disclosure of their tax return information. The DOJ is entrusted with defending the United States against claims under these laws and ensuring that the statutory requirements are met before money is paid pursuant to the statutes. Here, however, the DOJ has colluded with President Trump and his allies and, in so doing, abdicated these responsibilities. The parties' actions, therefore, have frustrated Congress' purpose in enacting these laws.

Moreover, Congress has a strong interest in ensuring that the Executive Branch properly guards the public fisc. That includes complying with the Constitution's commands that "All Bills for raising Revenue shall originate in the House of Representatives." U.S. Const. art. I, §7, cl. 1, "No Money shall be drawn from the Treasury, but in Consequence of Appropriations made by Law," *id.* art. I, §9, cl. 7, and forbidding the President from "receiv[ing] within [his term] any other Emolument from the United States" than compensation approved by Congress, *id.* art. II, §1, cl. 7. Should this lawsuit achieve Plaintiffs' desired ends, it would result in the improper and unconstitutional transfer of taxpayer dollars into the pockets of the President, his family, and his allies. Having taken oaths to uphold and defend the Constitution, the movants cannot stand by and let the Constitution's provisions and prohibitions, including the express bar on Presidential profiteering, go ignored.

DISCUSSION

District courts possess the inherent authority to allow *amici* to assist in their proceedings. *In re Bayshore Ford Trucks Sales, Inc.*, 471 F.3d 1233, 1249 n.34 (11th Cir. 2006); *Resort Timeshare Resales, Inc. v. Stuart*, 764 F. Supp. 1495, 1500-01 (S.D. Fla. 1991). Because an *amicus* "participates only for the benefit of the court, it is solely within the discretion of the court to determine the fact, extent, and manner of participation by the *amicus*." *Id.* at 1501 (quotation omitted).

This Court should grant this motion for leave to file an *amicus* brief by 93 Members of

the House of Representatives because President Trump's presence on both sides of the litigation, and his own blunt statements about his ability to control the case, show that Plaintiffs and Defendants are not adversaries. As such, the DOJ has failed to raise numerous, clearly meritorious arguments for dismissal that it has raised in other cases involving essentially identical facts. The Court should allow the proposed *amici* to participate in the litigation in order to equip the Court with these and other critical considerations that will assist it in conducting its analysis, including arguments regarding this Court's Article III jurisdiction and the constitutional and statutory limits on the DOJ's settlement authority.

Courts routinely grant leave to file an *amicus* brief where the *amicus* "'contributes to the court's understanding of the matter in question' by proffering timely and useful information." *United States v. Santiago-Ruiz*, No. 17-60022-Crim-BLOOM, 2017 WL 11454398, at *2 (S.D. Fla. Dec. 4, 2017) (quoting *Conservancy of Sw. Fla. v U.S. Fish & Wildlife Serv.*, No. 2:10-cv-106-FtM-SPC, 2010 WL 3603276, at *1 (M.D. Fla. Sept. 9, 2010)). Courts also grant *amicus* status where "[p]articipation as *amicus curiae* will alert the court to the legal contentions of concerned bystanders . . ." *Resort Timeshare*, 764 F. Supp. at 1500-01 (citation omitted). Here, the proposed *amici* bring the unique perspective of current Members of Congress in a lawsuit that raises serious questions about the separation of powers, the Origination Clause, the Appropriations Clause, and the Emoluments Clause. These issues are of critical importance to the proposed *amici*, given their legislative and oversight roles, their oaths, and their duties as constitutional stewards of the federal treasury.

The brief by the proposed *amici* timely, as the Court has indicated that it is currently analyzing whether it has subject matter jurisdiction over the case. ECF No. 43.

CONCLUSION

For the foregoing reasons, movants respectfully request that the Court grant their motion for leave to file their proposed *amicus* brief.

LOCAL RULE 7.1(A)(3) CERTIFICATION

Counsel for movants have made reasonable efforts to confer with all parties regarding their positions with respect to this motion but have been unable to do so. There have been public reports that the parties are preparing to announce a collusive settlement as early as today, May 18, 2026. Thus, to ensure the Court has the benefit of *amici*'s briefing before such a settlement is announced, *amici* is filing this motion and accompanying brief now.

Nevertheless, counsel for movants still sought the consent of the parties. Movants' counsel emailed counsel for Plaintiffs on Sunday, May 17, 2026, around 9:45 p.m. ET. Plaintiffs' counsel has not yet responded to the request for Plaintiffs' position on this motion. And although the government has not yet entered an appearance in this matter, counsel for movants emailed Matthew Feeley, Chief of the Civil Division for the United States Attorney's Office for the Southern District of Florida on Sunday, May 17, 2026, around 9:45 p.m. ET. Mr. Feeley has not yet responded to the request for the government's position on this motion.

Dated: May 18, 2026

Respectfully submitted,
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 18th day of May 2026, I electronically filed the foregoing with the Clerk of Court by using the CM/ECF system, which automatically serves all counsel of record for the parties who have appeared.

Pursuant to Southern District of Florida Local Rule 5.2(a), I further certify that I caused the foregoing to be served by certified mail, return receipt requested, on the following governmental entities who are defendants in this action or act as an entity which accepts service on behalf of the defendants in this action: (1) Internal Revenue Service, 1111 Constitution Avenue NW, Washington, D.C. 20224; (2) United States Office of the Attorney General, 950 Pennsylvania Avenue NW, Washington, D.C. 20530; and (3) Southern District of Florida United States Attorney's Office, 99 N.E. 4th Street, Miami, FL 33131. Service to these entities was made via mail pursuant to Federal Rule of Civil Procedure 5(b)(2)(C).

ANDRÉS RIVERO.

Ms. SEWELL. Mr. Speaker, the Taxpayer Due Process Enhancement Act will strengthen taxpayers' rights when the IRS uses a levy to collect unpaid taxes by making technical fixes to the Tax Court's jurisdiction.

In the IRS Restructuring and Reform Act of 1998, language was added to give taxpayers due process and an opportunity for review of IRS collection cases involving levies. However, a recent U.S. Supreme Court case has highlighted the need to revisit this section.

In this recent case, a taxpayer paid estimated taxes that were applied to her ex-husband's account instead of her own account. The IRS then proceeded to levy her property for the unpaid taxes.

She challenged this action in court, but while the case was pending, the IRS offset her later-year refund against the unpaid taxes until it eventually reached zero. At that point, the IRS sought to dismiss the case and won.

The case was then appealed to the United States Supreme Court. The Court held that the current statute limits the Tax Court's jurisdiction to only reviewing whether a levy should proceed. Since there was no longer a levy, she lost her ability to argue about the underlying taxes. Worse, she also lost her later-year refunds because of the statute of limitations being expired.

At every step of the process, Mr. Speaker, the system failed this taxpayer. Our bill will fix this problem.

First, while disputing a levied case in the Tax Court, our bill tolls the statute of limitations for filing refund claims.

Second, while the case is pending, the IRS is prohibited from using later-year refunds to offset the taxpayer's liability without the individual's consent.

Finally, this bill will give the Tax Court jurisdiction over the levy and the underlying tax liability. The bill also would allow the Tax Court to retain jurisdiction even if the IRS abandons the levy.

I thank my colleague, the gentleman from Texas (Mr. MORAN), for his steadfast leadership in this area. I thank him for his generous support, and I thank both of our staff for their hard work on this bill.

We must work together to ensure that the IRS does not abuse its levy authority and that taxpayer rights are clearly defined and protected. I think it is very important that we make commonsense reforms like this, and I am happy that they are bipartisan.

Mr. Speaker, I urge my colleagues to vote "yes" on this bill. I reserve the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, I yield such time as he may consume to the gentleman from Texas (Mr. MORAN), the sponsor of this legislation.

Mr. MORAN. Mr. Speaker, I rise today in support of H.R. 6506, the Taxpayer Due Process Enhancement Act, bipartisan legislation introduced alongside my colleague Congresswoman TERRI SEWELL to strengthen procedural protections for the American taxpayer.

This bill addresses a simple problem. Under current law, taxpayers who challenge an IRS collection action can lose important other rights and remedies simply because that process takes too long. That is not the result we want for taxpayers.

Congress has a duty to ensure that when Americans dispute a tax liability, the rules are clear, consistent, and taxpayer-friendly.

H.R. 6506 makes three important reforms to do just that.

First, it suspends the statute of limitations on refund claims while collection disputes are pending. Under current law, a taxpayer can spend years pursuing a legitimate challenge at Tax Court only to discover the clock ran out on their ability to recover an overpayment. This legislation will fix that.

Second, the bill prevents the IRS from automatically applying taxpayer overpayments against disputed liabilities during collection proceedings without the taxpayer's consent. Americans should not lose access to their own funds before receiving a full and fair review of the dispute and having that dispute settled.

□ 1530

Third, H.R. 6506 expands the jurisdiction of the Tax Court to ensure that taxpayers can obtain judicial review, even if the IRS later abandons the collection action. The courthouse doors

should not shut out taxpayers because of procedural maneuvering and gamesmanship by the IRS.

Mr. Speaker, this legislation was reported out unanimously from the Ways and Means Committee by a vote of 41-0, proving that Members on both sides of the aisle agree that taxpayers deserve due process and fair judicial proceedings when dealing with the IRS.

For hardworking families and small business owners across east Texas and across this Nation, dealing with the IRS can already be intimidating enough. They deserve a system that is transparent, accountable, and just. They deserve someone who will stand in their corner, and this bill does just that.

No taxpayer should be at the whim of the IRS or deprived of important remedies when they have successfully disputed their case.

Mr. Speaker, I urge my colleagues to stand with the taxpayers today and support H.R. 6506.

Ms. SEWELL. Mr. Speaker, I reserve the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, I yield such time as he may consume to the gentleman from Wisconsin (Mr. GROTHMAN).

Mr. GROTHMAN. Mr. Speaker, I thank the gentleman for yielding.

Mr. Speaker, hearing the comments from a lot of my colleagues here, I will repeat a quote that has been put over and over again on the news the last couple of days. It is a Ronald Reagan quote: "I'm from the government, and I'm here to help." That is never going to happen.

Okay. Now I am here to support the Taxpayer Due Process Enhancement Act. It is a bipartisan bill that strengthens taxpayer protections and restores fairness to disputes with the IRS.

Prior to my time in elected office, I dealt with a law firm that did hundreds of tax returns every year. I dealt with everyday Americans as they brought their records, receipts, W-2s, 1099s, and whatever paperwork they had received from the IRS. Many were not experts, and I am talking about the people who work for the IRS, because they are frequently wrong.

Our clients were workers, retirees, small business owners, and families trying to do the right thing. I saw how easy it is for honest taxpayers to become overwhelmed with our overcomplicated tax law and, therefore, wind up confused with all of their notices and rules that seemed to change from year to year, and they sometimes did.

Those are the people I came to Congress to help, and those are the people this bill is meant to protect. They should not be at the mercy of a Federal agency that can use procedural loopholes to avoid review or pressure them into giving up a legitimate challenge.

Most taxpayers are not trying to cheat the system. They are just trying to file correctly, correct honest mistakes, and make sure they are treated

fairly. When a dispute arises, the IRS often has the advantage. It has more resources, more lawyers, and a much better understanding of the system than the average American. As I pointed out, frequently the IRS agents themselves don't know the law.

This is why due process matters. Every American deserves the right to challenge the IRS without worrying that the government will change the rules.

Unfortunately, current law allows that to happen. The IRS can effectively sidestep Tax Court review by applying refunds or disputed tax liabilities or withdrawing collection actions before the court can fully rule on the merits of the case. That is not how due process should work in this country.

This legislation protects taxpayers by preserving refund rights during disputes, preventing the IRS from taking refunds without consent, and ensuring that taxpayers receive a full review before the Tax Court. These are straightforward reforms rooted in fairness and accountability. The IRS should not be allowed to use procedural loopholes to pressure taxpayers or avoid review.

This bill is especially important for small businesses, working families, and individuals, who don't have a team of lawyers or accountants at their disposal. Americans should be able to challenge the IRS on equal footing and trust that the system will treat them fairly.

Mr. Speaker, I commend Representatives MORAN and SEWELL for advancing this bipartisan legislation, and I urge my colleagues to support it.

Ms. SEWELL. Mr. Speaker, I yield myself the balance of my time for the purposes of closing.

Mr. Speaker, I thank my amazing, good friend, chair of the House Ways and Means Committee, JASON SMITH, for his leadership, and Ranking Member NEAL, who has always shown his support for the American people. It is an honor to sit on a committee that can come together with bipartisan legislation like this.

H.R. 6506 is a commonsense bill that will help taxpayers and the courts. The bill passed 41-0 in the Ways and Means Committee, showing bipartisan support for protecting the due process rights of taxpayers.

Mr. Speaker, I urge my colleagues on both sides of the aisle to support this bill and pass this bill into law, and I yield back the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, I yield myself the balance of my time.

Mr. Speaker, every taxpayer deserves the right to dispute IRS actions taken against them. We have a judicial system in place that exists to protect that right.

Unfortunately, as the system stands today, the IRS can circumvent taxpayer rights, abandon judicial review, and impose penalties on individuals who will have no real way to challenge what the government claims.

Due process must be protected for all Americans, particularly for those who

are facing down a powerful government agency like the IRS.

Mr. Speaker, I encourage my colleagues to support this legislation, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Missouri (Mr. SMITH) that the House suspend the rules and pass the bill, H.R. 6506, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

NORTH DAKOTA TRUST LANDS COMPLETION ACT OF 2026

Mr. WESTERMAN. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 2252) to authorize the relinquishment and in lieu selection of land and minerals in the State of North Dakota, to restore land and minerals to Indian Tribes within the State of North Dakota, and for other purposes, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 2252

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "North Dakota Trust Lands Completion Act of 2026".

SEC. 2. DEFINITIONS.

In this Act:

(1) **NORTH DAKOTA ENABLING ACT.**—*The term "North Dakota Enabling Act" means the Act of February 22, 1889 (25 Stat. 676, chapter 180).*

(2) **RESERVATION.**—*The term "reservation" means any Indian reservation located wholly or partially within the State of North Dakota and recognized under United States treaty, Executive order, or Act of Congress.*

(3) **SECRETARY.**—*The term "Secretary" means the Secretary of the Interior.*

(4) **STATE.**—*The term "State" means the State of North Dakota, acting through the North Dakota Board of University and School Lands and its agent, the Department of Trust Lands.*

(5) **STATE LAND GRANT PARCEL.**—*The term "State land grant parcel" means—*

(A) *a parcel of land granted to the State of North Dakota by Congress—*

(i) *on statehood; or*

(ii) *through a grant pursuant to the North Dakota Enabling Act;*

(B) *a section of land numbered 16 or 36 granted to the State of North Dakota by Congress for school purposes;*

(C) *a parcel of land selected by the State of North Dakota as indemnity for any section of land numbered 16 or 36; and*

(D) *a parcel of land other than a parcel of land described in subparagraph (A), (B), or (C) obtained by the State after statehood.*

(6) **UNAPPROPRIATED FEDERAL LAND.**—

(A) **IN GENERAL.**—*The term "unappropriated Federal land" means public land administered by the Bureau of Land Management located within the State of North Dakota, including public land that is mineral in character.*

(B) **EXCLUSIONS.**—*The term "unappropriated Federal land" does not include—*

(i) *land (including an interest in land) acquired by the Bureau of Land Management;*

(ii) *any area of critical environmental concern established pursuant to section 202(c)(3) of the*

Federal Land Policy and Management Act of 1976 (43 U.S.C. 1712(c)(3)); or

(iii) *land that is—*

(I) *withdrawn from—*

(aa) *entry, appropriation, or disposal under the public land laws;*

(bb) *location, entry, and patent under the mining laws; or*

(cc) *disposition under all laws pertaining to mineral and geothermal leasing or mineral materials;*

(II) *located within a component of the National Landscape Conservation System;*

(III) *designated as a Research Natural Area;*

(IV) *located within any reservation;*

(V) *located within—*

(aa) *T. 147 N., R. 95 W.;*

(bb) *T. 148 N., R. 95 W.;*

(cc) *T. 148 N., R. 96 W.;* or

(dd) *T. 149 N., R. 95 W.;*

(VI) *located within a United States military reservation; or*

(VII) *designated by Congress or the President for conservation purposes.*

SEC. 3. RELINQUISHMENT AND SELECTION; CONVEYANCE.

(a) **RELINQUISHMENT AND SELECTION.**—

(1) **IN GENERAL.**—*Subject to valid existing rights, if the State elects to relinquish all right, title, and interest of the State in and to a State land grant parcel located wholly or partially within the boundaries of any reservation, the Secretary shall authorize the State to select in accordance with this Act 1 or more parcels of unappropriated Federal land of substantially equivalent value.*

(2) **SELECTION.**—

(A) **IN GENERAL.**—*Subject to a mutual agreement between the State and the Secretary, the land exchange authorized under paragraph (1) may be carried out in a single phase or multiple phases.*

(B) **LIST.**—*For each phase of the land exchange, the State shall provide to the Secretary a selection list in accordance with this Act, including all selected parcels of unappropriated Federal land of substantially equivalent value.*

(C) **ADJUSTMENTS.**—*Adjustments to parcels included in the selection list for each phase may be made as necessary, not later than 120 days of delivery of the list to the Secretary, to equalize the value of State land grant parcels and the overall value of the parcels of unappropriated Federal land selected.*

(3) **APPROVAL.**—*Not later than 180 days after the date on which the State makes a selection for each phase under paragraph (2), the Secretary shall approve or reject, in whole or in part, the selection for that phase.*

(4) **REVIEW.**—*Nothing in this subsection precludes the Secretary from conducting an environmental review of any parcel proposed for relinquishment under paragraph (1) if the Secretary determines that an environmental review is appropriate.*

(b) **CONVEYANCE.**—

(1) **CONVEYANCE BY SECRETARY.**—

(A) **IN GENERAL.**—*Not later than 60 days after the date on which the Secretary approves a State selection of unappropriated Federal land under subsection (a)(3), the Secretary shall initiate the actions necessary to convey to the State the unappropriated Federal land.*

(B) **REQUIREMENTS.**—*Conveyance of unappropriated Federal land by the Secretary under this Act—*

(i) *shall be by patent or deed in a form acceptable to the State and the Secretary; and*

(ii) *shall not be considered a sale, exchange, or conveyance for purposes of section 203, 205, 206, or 209 of the Federal Land Policy and Management Act of 1976 (43 U.S.C. 1713, 1715, 1716, 1719).*

(2) **RELINQUISHMENT AND CONVEYANCE BY STATE.**—

(A) **IN GENERAL.**—*As consideration for the conveyance of unappropriated Federal land under paragraph (1), on the date on which the*