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(Original Signature of Member)

119TH CONGRESS
2^D SESSION

H. R. _____

To provide appropriations for the Internal Revenue Service to overhaul technology and strengthen enforcement, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Ms. DELBENE introduced the following bill; which was referred to the Committee on _____

A BILL

To provide appropriations for the Internal Revenue Service to overhaul technology and strengthen enforcement, 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 “Stop Corporations and
5 High Earners from Avoiding Taxes and Enforce the Rules
6 Strictly Act” or the “Stop CHEATERS Act”.

1 **SEC. 2. ADDITIONAL APPROPRIATIONS FOR THE INTERNAL**
2 **REVENUE SERVICE.**

3 (a) ENFORCEMENT.—In addition to other amounts,
4 there is appropriated the following amounts for necessary
5 expenses for tax enforcement activities of the Internal
6 Revenue Service to pursue the objectives described in sec-
7 tion 3(a)(1), including to determine and collect owed
8 taxes, to provide legal and litigation support, to conduct
9 criminal investigations, to enforce criminal statutes re-
10 lated to violations of internal revenue laws and other fi-
11 nancial crimes, to purchase and hire passenger motor vehi-
12 cles (31 U.S.C. 1343(b)), and to provide other services
13 as authorized by 5 U.S.C. 3109, at such rates as may be
14 determined by the Commissioner:

- 15 (1) For fiscal year 2026, \$3,600,000,000.
16 (2) For fiscal year 2027, \$5,000,000,000.
17 (3) For fiscal year 2028, \$6,500,000,000.
18 (4) For fiscal year 2029, \$8,200,000,000.
19 (5) For fiscal year 2030, \$10,100,000,000.
20 (6) For fiscal year 2031, \$12,200,000,000.

21 (b) TAXPAYER SERVICES.—In addition to other
22 amounts, there are appropriated the following amounts to
23 provide taxpayer services, including pre-filing assistance
24 and education, filing and account services, and taxpayer
25 advocacy services:

- 26 (1) For fiscal year 2026, \$1,400,000,000.

1 (2) For fiscal year 2027, \$1,600,000,000.

2 (3) For fiscal year 2028, \$1,600,000,000.

3 (4) For fiscal year 2029, \$1,600,000,000.

4 (5) For fiscal year 2030, \$1,700,000,000.

5 (6) For fiscal year 2031, \$1,700,000,000.

6 (c) TECHNOLOGY AND OPERATIONS SUPPORT.—

7 There are appropriated the following additional amounts
8 for the “Department of the Treasury—Internal Revenue
9 Service—Operations Support” account to overhaul out-
10 dated technology of the Internal Revenue Service and im-
11 prove the capacity of the Internal Revenue Service to de-
12 tect fraud and noncompliance:

13 (1) For fiscal year 2026, \$900,000,000.

14 (2) For fiscal year 2027, \$4,500,000,000.

15 (3) For fiscal year 2028, \$4,500,000,000.

16 (4) For fiscal year 2029, \$4,800,000,000.

17 (5) For fiscal year 2030, \$4,800,000,000.

18 (6) For fiscal year 2031, \$5,900,000,000.

19 (d) BUSINESS SYSTEMS MODERNIZATION.—There

20 are appropriated the following additional amounts for nec-
21 essary expenses of the Internal Revenue Service’s business
22 systems modernization program, but not including the op-
23 eration and maintenance of legacy systems:

24 (1) For fiscal year 2026, \$1,000,000,000.

25 (2) For fiscal year 2027, \$900,000,000.

1 (3) For fiscal year 2028, \$300,000,000.

2 (4) For fiscal year 2029, \$300,000,000.

3 (5) For fiscal year 2030: \$300,000,000.

4 (6) For fiscal year 2031: \$300,000,000.

5 (e) AVAILABILITY.—Each additional amount appro-
6 priated by this section shall remain available until ex-
7 pended.

8 **SEC. 3. REPORTS TO CONGRESS.**

9 (a) IN GENERAL.—Not later than 1 year after the
10 date of the enactment of this Act and every 2 years there-
11 after, the Commissioner of Internal Revenue shall submit
12 to Congress a report containing—

13 (1) a comprehensive description of—

14 (A) a plan to—

15 (i) shift more of the auditing and en-
16 forcement assets of the Internal Revenue
17 Service toward high-income individuals and
18 large corporations,

19 (ii) recruit and retain auditors with
20 the skills essential to audit high-income in-
21 dividuals and large corporations, and

22 (iii) increase voluntary compliance
23 among high-income individuals and large
24 corporations, and

1 (B) the progress made in implementing
2 such plan, and

3 (2) an analysis of how much of the difference
4 between tax liabilities owed to the United States
5 under the Internal Revenue Code of 1986 and those
6 liabilities actually collected by the Internal Revenue
7 Service are attributable to taxpayers at different in-
8 come levels, including high-income individuals and
9 large corporations.

10 (b) INSPECTOR GENERAL.—Not later than 1 year
11 after the first report is submitted under subsection (a) and
12 every 2 years thereafter, the Treasury Inspector General
13 for Tax Administration shall submit to Congress a report
14 evaluating the plan described in subsection (a)(1) and the
15 progress made by the Internal Revenue Service in imple-
16 menting such plan.