

APRIL 14, 2016

RULES COMMITTEE PRINT 114-50
TEXT OF H.R. 4885, IRS OVERSIGHT WHILE
ELIMINATING SPENDING (OWES) ACT OF 2016

**[Showing the text of the bill as ordered reported by the
Committee on Ways and Means.]**

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “IRS Oversight While
3 Eliminating Spending (OWES) Act of 2016”.

4 **SEC. 2. DEPOSIT OF IRS USER FEES INTO GENERAL FUND**
5 **OF THE TREASURY.**

6 (a) **IN GENERAL.**—The second sentence of section 3
7 of title I of Public Law 103–329 (26 U.S.C. 7801 note),
8 under the heading “ADMINISTRATIVE PROVISIONS-INTER-
9 NAL REVENUE SERVICE”, is amended by striking “The
10 Secretary of the Treasury may spend” and all that follows
11 through “and thereafter:” and inserting the following:
12 “Any fees collected pursuant to this section shall be depos-
13 ited in the general fund of the Treasury and shall not be
14 expended by the Internal Revenue Service unless provided
15 by an appropriations Act:”.

16 (b) **CONFORMING AMENDMENT.**—The last proviso of
17 such section is amended by striking “and how they are
18 being expended by the Service”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to fees collected after the date of
3 the enactment of this Act.

