

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 4885
OFFERED BY MR. BRADY OF TEXAS**

Strike all after the enacting clause and insert the following:

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.

