

119TH CONGRESS
2^D SESSION

S. _____

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

IN THE SENATE OF THE UNITED STATES

Mr. KING (for himself, Ms. WARREN, Mr. KAINE, and Mr. WHITEHOUSE) introduced the following bill; which was read twice and 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.