



CONGRESSIONAL BUDGET OFFICE
COST ESTIMATE

April 3, 2015

H.R. 1152
IRS Email Transparency Act

As ordered reported by the House Committee on Ways and Means on March 25, 2015

H.R. 1152 would amend federal law to prohibit Internal Revenue Service (IRS) employees from using personal email accounts to perform any official government business. CBO estimates that enacting the legislation would have no significant impact on the federal budget.

Under current law, email records (official and personal) created in the course of official business are considered to be federal records. Guidance from the National Archives and Records Administration states that employees should generally not use personal email accounts to conduct official business. The IRS currently has a policy that employees should not contact taxpayers through social media or text messages. Consequently, CBO estimates that implementing this bill would not have a significant effect on the agency's operations or administrative costs. CBO and the staff of the Joint Committee on Taxation (JCT) estimate that enacting the bill would not affect direct spending or revenues; therefore, pay-as-you-go procedures do not apply.

CBO and JCT have determined that H.R. 1152 contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act and would not affect the budgets of state, local, or tribal governments.

The CBO staff contact for this estimate is Matthew Pickford. The estimate was approved by Theresa Gullo, Assistant Director for Budget Analysis.