CONGRESSIONAL BUDGET OFFICE
COST ESTIMATE

April 3, 2015

H.R. 709
Prevent Targeting at the IRS Act

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

H.R. 709 would amend federal law to expand the reasons that Internal Revenue Service (IRS) employees may be terminated to include taking official actions for political purposes. CBO estimates that enacting the bill would have no significant impact on the federal budget.

Under current law, there are 10 violations that, if proven, can lead to the termination of an IRS employee. The decision to terminate an employee is subject to the discretion of the IRS commissioner who can determine if mitigating factors exist. H.R. 709 would expand the violations to include targeting taxpayers for political purposes. CBO estimates that implementing the legislation would have no significant impact on the federal budget because we expect the bill's provisions would apply to a small number of employees. 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.709 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.