

118TH CONGRESS
1ST SESSION

H. R. 360

To ensure that employees of the Internal Revenue Service are brought back to their offices until the backlog of 2020 tax returns has been eliminated.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 13, 2023

Mr. MEUSER introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To ensure that employees of the Internal Revenue Service are brought back to their offices until the backlog of 2020 tax returns has been eliminated.

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 “Require Employees
5 To Uniformly Return Now Act” or the “RETURN Act”.

6 **SEC. 2. BRINGING IRS EMPLOYEES BACK TO THE OFFICE.**

7 (a) IN GENERAL.—Notwithstanding any other provi-
8 sion of law, in the case of an applicable employee, such
9 employee shall not be authorized to telework during the
10 period—

1 (1) beginning on the date that is 5 business
2 days after the date of enactment of this Act, and

3 (2) ending on the date on which the Commis-
4 sioner of Internal Revenue certifies that the proc-
5 essing backlog with respect to income tax returns for
6 taxable year 2020 has been eliminated.

7 (b) DEFINITIONS.—In this section—

8 (1) APPLICABLE EMPLOYEE.—The term “appli-
9 cable employee” means an employee of the Internal
10 Revenue Service who, as of the date of enactment of
11 this Act, is authorized to telework, on a temporary
12 or permanent basis, pursuant to a policy established
13 by the Commissioner of Internal Revenue in re-
14 sponse to the coronavirus disease 2019 (COVID-
15 19).

16 (2) TELEWORK.—The term “telework” has the
17 same meaning given such term under section
18 6501(3) of title 5, United States Code.

19 **SEC. 3. PROHIBITION ON OBLIGATION OF FUNDS UNTIL IRS**
20 **BACKLOG IS ELIMINATED.**

21 Notwithstanding any other provision of law, the Sec-
22 retary of the Treasury (or the Secretary’s delegate) may
23 not obligate the funds appropriated to the Internal Rev-
24 enue Service under section 10301 of the Inflation Reduc-

1 tion Act (Public Law 117–169) until the date described
2 in section 2(a)(2).

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