

118TH CONGRESS
1ST SESSION

H. R. 4436

To prohibit the Internal Revenue Service from providing firearms and ammunition to its employees, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 30, 2023

Mr. ROSENDALE (for himself, Mr. HIGGINS of Louisiana, Mr. WEBER of Texas, Ms. HAGEMAN, Mr. CRANE, Mrs. MILLER of Illinois, Mr. GOOD of Virginia, Mr. BABIN, Mr. DUNCAN, and Ms. MACE) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on the Judiciary, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To prohibit the Internal Revenue Service from providing firearms and ammunition to its employees, 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 “Why Does the IRS
5 Need Guns Act”.

6 **SEC. 2. DEFINITIONS.**

7 For purposes of this Act:

1 (1) AMMUNITION.—The term “ammunition”
2 has the same meaning given such term under section
3 921(a)(17) of title 18, United States Code.

4 (2) COMMISSIONER.—The term “Commis-
5 sioner” means the Commissioner of Internal Rev-
6 enue.

7 (3) FIREARM.—The term “firearm” has the
8 same meaning given such term under section
9 921(a)(3) of title 18, United States Code.

10 **SEC. 3. PROHIBITION ON USE OF FUNDS.**

11 (a) IN GENERAL.—Notwithstanding any other provi-
12 sion of law, none of the funds authorized to be appro-
13 priated or otherwise made available for any fiscal year
14 may be obligated or expended by the Commissioner to pur-
15 chase, receive, or store any firearm or ammunition.

16 (b) EFFECTIVE DATE.—This section shall take effect
17 on the date which is 120 days after the date of enactment
18 of this Act.

19 **SEC. 4. TRANSFER OF FIREARMS AND AMMUNITION.**

20 Not later than the date which is 120 days after the
21 date of enactment of this Act, the Commissioner shall
22 transfer to the Administrator of General Services—

23 (1) any firearms owned by, or under the control
24 of, the Internal Revenue Service; and

1 (2) any ammunition owned by, or under the
2 control of, the Internal Revenue Service.

3 **SEC. 5. SALE OF FIREARMS.**

4 (a) IN GENERAL.—Not later than the date which is
5 30 days after the date on which the transfer described
6 in section 4 has been completed, the Administrator of Gen-
7 eral Services shall—

8 (1) initiate the sale or auction of any firearms
9 described in paragraph (1) of such section to li-
10 censed dealers (as defined in section 921(a)(11) of
11 title 18, United States Code); and

12 (2) initiate the auction of any ammunition de-
13 scribed in paragraph (2) of section 4 to members of
14 the general public.

15 (b) PROCEEDS.—Any proceeds from the sale or auc-
16 tion of property described in subsection (a) shall be depos-
17 ited in the general fund of the Treasury for the sole pur-
18 pose of deficit reduction.

19 **SEC. 6. ADMINISTRATION OF CRIMINAL INVESTIGATIONS**
20 **BY ATTORNEY GENERAL.**

21 (a) IN GENERAL.—With respect to the administra-
22 tion and enforcement of—

23 (1) any of the criminal provisions of the inter-
24 nal revenue laws,

1 (2) any other criminal provisions of law relating
2 to internal revenue for the enforcement of which the
3 Secretary of the Treasury, as of the date of enact-
4 ment of this Act, was responsible, or

5 (3) any other law for which the Secretary of the
6 Treasury, as of the date of enactment of this Act,
7 delegated investigatory authority to the Internal
8 Revenue Service,

9 such administration and enforcement shall be performed
10 by or under the supervision of the Attorney General.

11 (b) PERFORMANCE OF TRANSFERRED FUNCTIONS.—

12 The Attorney General may make such provisions as the
13 Attorney General determines appropriate to authorize the
14 performance by any officer, employee, or agency of the De-
15 partment of Justice of any function transferred to the At-
16 torney General under this section.

17 (c) TRANSFER OF AUTHORITIES, FUNCTIONS, PER-

18 SONNEL, AND ASSETS TO THE DEPARTMENT OF JUS-

19 TICE.—Notwithstanding any other provision of law, there

20 are transferred to the Department of Justice the authori-

21 ties, functions, personnel, and assets of the Criminal In-

22 vestigation Division of the Internal Revenue Service,

23 which shall be maintained as a distinct entity within the

24 Criminal Division of the Department of Justice, including

25 the related functions of the Secretary of the Treasury.

1 (d) EFFECTIVE DATE.—This section shall take effect
2 on the date which is 90 days after the date of enactment
3 of this Act.

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