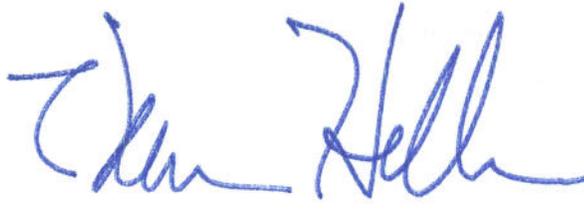


113TH CONGRESS  
1ST SESSION

S.



To prohibit amounts made available by the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010 from being transferred to the Internal Revenue Service for implementation of such Acts.

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IN THE SENATE OF THE UNITED STATES

Mr. HELLER introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**A BILL**

To prohibit amounts made available by the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010 from being transferred to the Internal Revenue Service for implementation of such Acts.

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 "IRS Accountability Act  
5 of 2013".

1 **SEC. 2. PROHIBITION ON TRANSFER OF FUNDS FOR**  
2 **HEALTH CARE REFORM IMPLEMENTATION**  
3 **BY IRS.**

4 Title III of division F of the Consolidated and Fur-  
5 ther Continuing Appropriations Act, 2013 (Public Law  
6 113-6) is amended by adding at the end the following new  
7 section:

8 “SEC. 1315. Notwithstanding any other provision of  
9 this Act, none of the amounts made available in the Pa-  
10 tient Protection and Affordable Care Act (Public Law  
11 111-148) or the Health Care and Education Reconcili-  
12 ation Act of 2010 (Public Law 111-152) shall be appro-  
13 priated to the Internal Revenue Service for the purpose  
14 of carrying out any provisions of, or amendments made  
15 by, such Acts. No amount shall be appropriated to the  
16 Internal Revenue Service under this Act for such pur-  
17 pose.”.

18 **SEC. 3. SENSE OF THE SENATE.**

19 It is the sense of the Senate that—

20 (1) none of the amounts made available in the  
21 Patient Protection and Affordable Care Act (Public  
22 Law 111-148) or the Health Care and Education  
23 Reconciliation Act of 2010 (Public Law 111-152)  
24 should be appropriated to the Internal Revenue  
25 Service for the purpose of carrying out any provi-

1       sions of, or amendments made by, such Acts in fis-  
2       cal year 2014 or thereafter; and

3               (2) no amounts appropriated to the Internal  
4       Revenue Service, from whatever source, for fiscal  
5       year 2014 or thereafter should be used to imple-  
6       ment, enforce, or carry out the provisions of, or  
7       amendments made by, such Acts.