JOINT COMMITTEE ON TAXATION
April 15, 2015
JCX-72-15

ESTIMATED REVENUE EFFECTS OF VARIOUS BILLS
SCHEDULED FOR CONSIDERATION BY THE HOUSE OF REPRESENTATIVES ON APRIL 15, 2015

Fiscal Years 2015 - 2025

[Millions of Dollars]

Provision	Effective	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2015-20	2015-25
1. H.R. 1058, the "Taxpayer Bill of Rights Act" - Duty to Ensure that IRS Employees are Familiar With and Act in Accordance With Certain Taxpayer Rights.....	DOE	*No Revenue Effect*												
2. H.R. 1152, the "IRS Email Transparency Act" - Prohibition of Use of Personal E-mail for Official Government Business.....	DOE	*No Revenue Effect*												
3. H.R. 1026, the "Taxpayer Knowledge of IRS Investigations Act" - Release of Information Regarding the Status of Certain Investigations.....	dmo/a DOE	*No Revenue Effect*												
4. H.R. 1314, the "Ensuring Tax Exempt Organizations the Right to Appeal Act" - Require the Secretary of the Treasury to Describe Administrative Appeals Relating to Adverse Determination of Tax-Exempt Status of Certain Organizations.....	dma 5/19/14	*Negligible Revenue Effect*												
5. H.R. 1295, the "IRS Bureaucracy Reduction and Judicial Review Act" - Require Section 501(c)(4) Organizations to Provide Notice of Formation; Declaratory Judgments for Section 501(c)(4) [1].....	generally ooa DOE & pfa DOE	[2]	1	1	1	1	1	2	2	2	2	2	5	16
6. H.R. 709, the "Prevent Targeting at the IRS Act" - Termination of Employment of Internal Revenue Service Employees for Taking Official Actions for Political Purposes.....	DOE	*No Revenue Effect*												

Provision	Effective	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2015-20	2015-25
7. H.R. 1104, the "Fair Treatment for All Gifts Act" - Deduction from Gift Tax for Gifts Made to Certain Exempt Organizations.......................................	gma DOE	- *No Revenue Effect* -												

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NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be July 1, 2015.

Legend for "Effective" column:

dmo/a = disclosures made on or after
dma = determinations made after
DOE = date of enactment
gma = gifts made after
ooa = organizations organized after
pfa = pleadings filed after

[1] Estimate includes an increase in user fees of $15 million over the budget window, as provided by the Congressional Budget Office.
[2] Gain of less than $500,000.