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(Original Signature of Member)

118TH CONGRESS  
2D SESSION

**H. R.** \_\_\_\_\_

To prohibit the Secretary of the Treasury from implementing or continuing  
a free, public electronic tax return-filing service option.

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**IN THE HOUSE OF REPRESENTATIVES**

Mr. SMITH of Nebraska introduced the following bill; which was referred to  
the Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To prohibit the Secretary of the Treasury from implementing  
or continuing a free, public electronic tax return-filing  
service option.

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 Overreach Preven-

5       tion Act”.

6       **SEC. 2. PROHIBITION OF FREE DIRECT FILE PROGRAMS.**

7       The Secretary of the Treasury (or the Secretary’s

8       delegate) may not continue the Direct File program of the

- 1 Internal Revenue Service, and may not develop or provide
- 2 to taxpayers any successor program which provides a free,
- 3 public electronic return-filing service option.