



1. [H. Res. 673](#) - Expressing the sense of the House of Representatives that the Internal Revenue Service should provide printed copies of Internal Revenue Service Publication 17 to taxpayers in the United States free of charge
2. [H. R. 4903](#) - To prohibit the use of funds by Internal Revenue Service to target citizens of the United States for exercising any right guaranteed under the First Amendment to the Constitution of the United States
3. [H.R. 4284](#) - Service Provider Opportunity Clarification Act of 2015
4. [H.R. 3714](#) - Small Agriculture Producer Size Standards Improvements Act of 2015
5. [H.R. 4332](#) - Maximizing Small Business Competition Act of 2016
6. [H.R. 4325](#) - Unifying Small Business Terminology Act of 2016
7. [H.R. 4326](#) - Small and Disadvantaged Business Enhancement Act of 2016

H. Res. 673: Expressing the sense of the House of Representatives that the Internal Revenue Service should provide printed copies of Internal Revenue Service Publication 17 to taxpayers in the United States free of charge (Rep. Grothman, R-WI)

CONTACT: [Matt Dickerson](#), 202-226-9718

FLOOR SCHEDULE:

April 19, 2016, under a suspension of the rules, which requires a 2/3 majority for passage.

TOPLINE SUMMARY:

H. Res. 673 would express the sense of the House of Representatives that the Internal Revenue Service (IRS) should resume printing [Publication 17](#) (which is a guide on how to file individual returns) and that the IRS should provide free printed copies of the publication.

COST:

A Congressional Budget Office (CBO) estimate is not available.

As a resolution expressing the sense of the House, H. Res. 673 would not have a direct cost. However, if the IRS follows the recommendation put forward to print and mail copies of Publication 17, there would be increased costs borne by the taxpayers. The [Government Publishing office \(GPO\)](#), which is supposed to charge to cover the costs of preparing documents, sells Publication 17 for \$10 per copy of the 288 page document.

CONSERVATIVE CONCERNS:

Some conservatives may believe that the government should support the elimination of unnecessary printing and shipping costs and the transition to online services, which would result in savings as well as better results for the taxpayers.

- **Expand the Size and Scope of the Federal Government?** No.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** No.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

DETAILED SUMMARY AND ANALYSIS:

H. Res. 673 would urge the IRS to “resume printing copies of Internal Revenue Service Publication 17” and to “provide free copies of such publication to the taxpayers of the United States.”

[IRS Publication 17](#) is a 288 page document that serves as a guide for individuals filing tax returns, summarizing content available in other IRS documents. It is available for free from the IRS in PDF, HTML, and eBook formats. A paper copy is available for purchase from the [Government Publishing office \(GPO\)](#) for \$10.

According to the [IRS](#), it “no longer ship[s] Publication 17 to Tax Forms Outlet Program (TFOP) locations because of its high printing and shipping costs.” The IRS also cites the significant transition from paper

filing to tax preparation software, and that “for every eight copies printed and shipped of the 2013 1040EZ, only one was actually filed on paper.”

Publication 17 is *not* an instruction manual for Form 1040 or other forms necessary for individuals to file their returns; these instruction forms are still available [online](#) and in [paper copy](#).

OUTSIDE GROUP SUPPORT:

- [Consumers for Paper Options](#), which “is organized by the American Forest & Paper Association (AF&PA) and the Envelope Manufacturers Association (EMA),” and supported by the National Association of Letter Carriers and the National Rural Letter Carriers' Association.

COMMITTEE ACTION:

H. Res. 673 was introduced on April 12, 2016, and referred to the Committee on Ways and Means. The Committee took no further action on the bill.

ADMINISTRATION POSITION:

No Statement of Administration Policy is available at this time.

CONSTITUTIONAL AUTHORITY:

A constitutional authority statement is not required.

H.R. 4903: To prohibit the use of funds by Internal Revenue Service to target citizens of the United States for exercising any right guaranteed under the First Amendment to the Constitution of the United States (Rep. Allen, R-GA)

CONTACT: [Matt Dickerson](#), 202-226-9718

FLOOR SCHEDULE:

April 19, 2016, under a suspension of the rules, which requires a 2/3 majority for passage.

TOPLINE SUMMARY:

[H.R. 4903](#) would prohibit the Internal Revenue Service (IRS) from targeting taxpayers for their political and religious beliefs.

COST:

A Congressional Budget Office (CBO) estimate is not available.

Some conservatives may be concerned that a CBO estimate is not available for the bill in violation of the GOP Conference Rules. Rule 28 (a)(1) of [Rules of the House Republican Conference for the 114th Congress](#) states that the Republican Leader shall not schedule, or request to have scheduled, any bill or resolution for consideration under suspension of the Rules which fails to include a cost estimate. Rule 28 may be waived by a vote of the elected leadership.

CONSERVATIVE CONCERNS:

- **Expand the Size and Scope of the Federal Government?** No.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** No.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

DETAILED SUMMARY AND ANALYSIS:

H.R. 4903 would prohibit the use of funds by the IRS to “target citizens of the United States for exercising any right guaranteed under the First Amendment to the Constitution of the United States.” This language mirrors a rider included in the [FY 2016 Consolidated Appropriations bill](#) (and carried in several previous appropriations bills) that prohibits targeting in this fiscal year. H.R. 4903 would make the prohibition on targeting permanent law.

COMMITTEE ACTION:

H.R. 4903 was introduced on April 12, 2016, and referred to the Committee on Ways and Means. The Committee took no further action on the bill.

The House Committee on Ways and Means has held several hearings and conducted an extensive investigation of the IRS targeting scandal over the last several years.

ADMINISTRATION POSITION:

No Statement of Administration Policy is available at this time.

CONSTITUTIONAL AUTHORITY:

“Congress has the power to enact this legislation pursuant to the following: This bill is enacted pursuant to the power granted to Congress under Article I, Section 8, clauses 1 and 18 of the Constitution.”

H.R. 4284—Service Provider Opportunity Clarification Act of 2015 (Rep. Curbelo, R-FL)

CONTACT: [Jennifer Weinhart](#), 202-226-0706

FLOOR SCHEDULE:

Expected to be considered on April 19, 2016 under a suspension of the rules which requires 2/3 vote for passage.

TOPLINE SUMMARY:

[H.R. 4284](#) would require the Small Business Administration (SBA) to issue regulations delineating examples of activities considered to be a failure to make a good faith effort to satisfy relevant small business inclusion requirements imposed on prime contractors for public facility construction projects of more than \$500,000 or \$1 million.

COST:

A Congressional Budget Office (CBO) estimate is currently unavailable.

Rule 28(a)(1) of the Rules of the Republican Conference prohibit measures from being scheduled for consideration under suspension of the rules without an accompanying cost estimate. Rule 28(b) provides that the cost estimate requirement may be waived by a majority of the Elected Leadership.

CONSERVATIVE CONCERNS:

- **Expand the Size and Scope of the Federal Government?** No.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** No.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

DETAILED SUMMARY AND ANALYSIS:

Within 270 days of enactment, H.R. 4284 would require the Small Business Administration (SBA) to issue regulations delineating examples of activities that constitute failing to make a good faith effort to satisfy requirements imposed on non-small business entities receiving prime contracts of more than \$500,000 or \$1 million for public facility construction, if they contain SBA clauses that: (1) notify potential offering companies of SBA requirements pertaining to contracts awarded with regards to the negotiated method of procurement; or (2) require a bidder selected for a contract award to submit a subcontracting plan to a federal agency that contains certain SBA information.

For decades, the Small Business Act has required large prime contractors with contracts exceeding \$700,000, or \$1.5 million for construction, to negotiate subcontracting plans explaining the opportunities for small businesses as subcontractors. The SBA has not in the past provided clarification as to what constitutes a failure to make a good effort to comply with a subcontracting plan, and this legislation would require them to do so, while making it easier to pursue bad actors.

COMMITTEE ACTION:

H.R. 4284 was introduced on December 17, 2015 and was referred to the House Committee on Small Business. It was also included in [H.R. 4341](#), the Defending America's Small Contractors Act of 2016, which was reported out of the Small Business Committee by voice vote.

ADMINISTRATION POSITION:

A Statement of Administration Policy is not available.

CONSTITUTIONAL AUTHORITY:

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8 Clause 1.

H.R. 3714—Small Agriculture Producer Size Standards Improvement Act of 2015, (Bost, R-IL)

CONTACT: [Jennifer Weinhart](#), 202-226-0706

FLOOR SCHEDULE:

Expected to be considered on April 19, 2016 under a suspension of the rules which requires 2/3 vote for passage.

TOPLINE SUMMARY:

[H.R. 3714](#) would give the Small Business Administration the ability to set size standards for different types of farms and agricultural producers.

COST:

A Congressional Budget Office (CBO) estimate is currently unavailable.

Rule 28(a)(1) of the Rules of the Republican Conference prohibit measures from being scheduled for consideration under suspension of the rules without an accompanying cost estimate. Rule 28(b) provides that the cost estimate requirement may be waived by a majority of the Elected Leadership.

CONSERVATIVE CONCERNS:

- **Expand the Size and Scope of the Federal Government?** No.
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DETAILED SUMMARY AND ANALYSIS:

Although the SBA forms industry-based size standards to identify which companies are large and small in regards to SBA assistance, the Small Business Act does not permit the SBA to issue standards for small farms and agricultural producers. Agricultural producer size has not been substantially reevaluated since 1984. H.R. 3714 would amend the [Small Business Act](#) to include covered agricultural enterprises as small business concerns. Any small farm would be covered regardless of whether its annual receipts exceed \$750,000. This bill would also require the SBA to establish size standards for agricultural enterprises, which would be subject to review procedures under the [Small Business Jobs Act of 2010](#).

COMMITTEE ACTION:

H.R. 3714 was introduced on October 8, 2015 and was referred to the House Committee on Small Business. It was also included in [H.R. 4341](#), the Defending America's Small Contractors Act of 2016, which was reported out of the Small Business Committee by voice vote.

ADMINISTRATION POSITION:

A Statement of Administration Policy is not available.

CONSTITUTIONAL AUTHORITY:

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8 Clause 1.

H.R. 4332—Maximizing Small Business Competition Act of 2016, (Kelly, R-MS)

CONTACT: [Jennifer Weinhart](#), 202-226-0706

FLOOR SCHEDULE:

Expected to be considered on April 19, 2016 under a suspension of the rules which requires 2/3 vote for passage.

TOPLINE SUMMARY:

[H.R. 4332](#) would prohibit the Small Business Administration (SBA) from restricting Procurement Centers Representative (PCR) review of certain bundled and consolidated contracts.

COST:

A Congressional Budget Office (CBO) estimate is currently unavailable.

Rule 28(a)(1) of the Rules of the Republican Conference prohibit measures from being scheduled for consideration under suspension of the rules without an accompanying cost estimate. Rule 28(b) provides that the cost estimate requirement may be waived by a majority of the Elected Leadership.

CONSERVATIVE CONCERNS:

- **Expand the Size and Scope of the Federal Government?** No.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** No.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

DETAILED SUMMARY AND ANALYSIS:

PCRs of the SBA are tasked with reviewing federal solicitations to ensure they don't hinder the ability of small businesses to compete for contracts. In 2012, the SBA issued a regulation that stated PCRs would refrain from reviewing some bundled and consolidated contracts, even though many small contractors argued they were structured to limit small business participation. H.R. 4332 would prevent the SBA from restricting PCR review of contracts or task orders, regardless of whether or not they are: (1) set aside for small businesses; (2) reserved for small businesses under a multiple award contract; or (3) would or would not result in a bundled or consolidated contract or task order.

COMMITTEE ACTION:

H.R. 4332 was introduced on January 6, 2016 and was referred to the House Committee on Small Business. It was also included in [H.R. 4341](#), the Defending America's Small Contractors Act of 2016, which was reported out of the Small Business Committee by voice vote.

ADMINISTRATION POSITION:

A Statement of Administration Policy is not available.

CONSTITUTIONAL AUTHORITY:

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8 Clause 1.

H.R. 4325—Unifying Small Business Technology Act of 2016 (Rep. Velazquez, D-NY)

CONTACT: [Jennifer Weinhart](#), 202-226-0706

FLOOR SCHEDULE:

Expected to be considered on April 19, 2016 under a suspension of the rules which requires 2/3 vote for passage.

TOPLINE SUMMARY:

[H.R. 4325](#) would amend the Small Business Act to modify the anticipated value of some contracts reserved for small business concerns.

COST:

A Congressional Budget Office (CBO) estimate is currently unavailable.

Rule 28(a)(1) of the Rules of the Republican Conference prohibit measures from being scheduled for consideration under suspension of the rules without an accompanying cost estimate. Rule 28(b) provides that the cost estimate requirement may be waived by a majority of the Elected Leadership.

CONSERVATIVE CONCERNS:

- **Expand the Size and Scope of the Federal Government?** No.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** No.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

DETAILED SUMMARY AND ANALYSIS:

Many of the contracting provisions in the [Small Business Act](#) predate the 1984 set of unified terminology for federal contracting. H.R. 4325 would require the SBA to adopt and use the standard terms already found in the US Code and in SBA regulations to reduce confusion for small businesses and contracting officers. This legislation would revise the anticipated value of federal procurement contracts used exclusively for small businesses, setting the range between the micro-purchase threshold (\$3,000) and the simplified acquisition threshold (\$100,000).

COMMITTEE ACTION:

H.R. 4325 was introduced on January 6, 2016 and was referred to the House Committee on Small Business. It was also included in [H.R. 4341](#), the Defending America's Small Contractors Act of 2016, which was reported out of the Small Business Committee by voice vote.

ADMINISTRATION POSITION:

A Statement of Administration Policy is not available.

CONSTITUTIONAL AUTHORITY:

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8 Clause 1.

H.R. 4326—Small and Disadvantaged Business Enhancement Act of 2016, (Adams, D-NC)

CONTACT: [Jennifer Weinhart](#), 202-226-0706

FLOOR SCHEDULE:

Expected to be considered on April 19, 2016 under a suspension of the rules which requires 2/3 majority for passage.

TOPLINE SUMMARY:

[H.R. 4326](#) would clarify that the Offices of Small and Disadvantaged Business Utilization within Federal Agencies should also provide assistance to service-disabled veteran-owned small businesses and to small businesses in historically underutilized business zones (HUBZones). It would also allow those offices that have access to data to better detect abuse of government credit cards.

COST:

A Congressional Budget Office (CBO) estimate is currently unavailable.

Rule 28(a)(1) of the Rules of the Republican Conference prohibit measures from being scheduled for consideration under suspension of the rules without an accompanying cost estimate. Rule 28(b) provides that the cost estimate requirement may be waived by a majority of the Elected Leadership.

CONSERVATIVE CONCERNS:

- **Expand the Size and Scope of the Federal Government?** No.
- **Encroach into State or Local Authority?** No.
- **Delegate Any Legislative Authority to the Executive Branch?** No.
- **Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?** No.

DETAILED SUMMARY AND ANALYSIS:

Currently, offices of Small and Disadvantaged Business Utilization within federal agencies have the goal of helping small businesses compete for federal contracts. H.R. 4326 would expand their purview to include providing assistance to service-disabled veteran-owned small businesses and to small businesses in historically underutilized business zones (HUBZones). It would also allow those offices that have access to data to better detect abuse of government credit cards by permitting the Offices to review agency purchases that are greater than the micro-purchase threshold of \$3,000 and less than the simplified acquisition threshold of \$100,000.

COMMITTEE ACTION:

H.R. 4326 was introduced on January 6, 2016 and was referred to the House Committee on Small Business. It was also included in [H.R. 4341](#), the Defending America's Small Contractors Act of 2016, which was reported out of the Small Business Committee by voice vote.

ADMINISTRATION POSITION:

A Statement of Administration Policy is not available.

CONSTITUTIONAL AUTHORITY:

Congress has the power to enact this legislation pursuant to the following: Article I, Section 8 Clause 1.

NOTE: RSC Legislative Bulletins are for informational purposes only and should not be taken as statements of support or opposition from the Republican Study Committee.