

Crapo Statement at Markup of Taxpayer Assistance and Service Act
July 30, 2026

Washington, D.C.—U.S. Senate Finance Committee Chairman Mike Crapo (R-Idaho) delivered the following remarks at a markup for the Taxpayer Assistance and Service (TAS) Act.

As prepared for delivery:

“Every year, tens of millions of Americans do their best to comply with our tax laws.

“They prepare their returns, wait for refunds and attempt to respond to notices, only to find the system is more complex and less responsive than it should be.

“Today, we begin to address those issues through our consideration of the Taxpayer Assistance and Service Act, or the TAS Act.

“This bipartisan bill modernizes and streamlines IRS operations, strengthens taxpayer rights and delivers a more taxpayer-first system.

“It reflects years of bipartisan efforts to translate stories of casework frustrations into tangible fixes designed to make the IRS work more efficiently for the American people.

“Thank you to Ranking Member Wyden for his partnership in shaping this legislation and to the members of this Committee on both sides of the aisle who shared their ideas and proposals, many of which are incorporated in the bill before us.

“The TAS Act incorporates more than sixty provisions focused on improving the taxpayer experience.

“Senators Young, Warnock, Cassidy and Warner championed provisions to improve IRS customer service by requiring the IRS to expand scanning paper-filed tax returns, online accounts and communication tools, including online dashboards and callback technology.

“These reforms would slash wait times for Americans who often otherwise wait weeks for mail or spend an afternoon on hold.

“Senators Blackburn and Cortez Masto spearheaded a provision to protect taxpayers from penalties due to IRS delays in electronic filing by extending the statutory mailbox rule to electronic submissions and payments.

“This change would treat a return or payment electronically sent on the due date as timely, just as it is for paper sent through the mail.

“Senators Scott and Hassan led provisions to strengthen fair judicial review by clarifying the Tax Court’s limited authority to grant relief from final decisions and allowing courts to consider all relevant evidence in innocent spouse cases.

“Senators Grassley and Wyden drafted provisions that would strengthen the IRS whistleblower program.

“Senator Barrasso is driving a provision that protects taxpayers’ rights by requiring the IRS to notify taxpayers before the agency contacts third parties to obtain information regarding the taxpayer.

“Senator Marshall is heading a provision that unlocks low-income taxpayer clinic funding, providing key resources for low-income taxpayers.

“And Senators Cornyn and Luján led a provision expanding access to the Tax Court’s Small Case Procedure, which would give more taxpayers a streamlined and affordable forum for resolving tax disputes with the IRS.

“In addition, Senators Thune, Lankford, and Daines have led amendments that have been adopted in the modified mark before us today.

“Senator Thune’s amendment extends key tax deadlines for farmers and fisherman. Senator Lankford’s amendment clarifies a tax-exempt organization’s right to appeal adverse rulings of status to the IRS’s office of appeals.

“Lastly, Senator Daines championed an amendment that enhances accountability by increasing criminal and civil penalties for the unauthorized disclosure of taxpayer information while also ensuring IRS contractors who willfully cause data breaches are appropriately penalized.

“These are just a sample of the many practical taxpayer-focused reforms included in the TAS Act.

“The bill has drawn support from current and former National Taxpayer Advocates, as well as many practitioners who work within the system every day. Such broad consensus signals we are on the right path to better tax administration.

“Americans are duty-bound to comply with our tax laws.

“The federal government, in turn, should administer a tax system that is transparent, efficient and fair.

“Before I turn to the Ranking Member, I want to thank Tom Barthold, JCT’s Chief of Staff, and the JCT staff who supported the Committee’s work on the TAS Act and helped members prepare for today’s markup.

“Your hard work has been indispensable in bringing this bipartisan product before the Committee today.”