A BILL

To abolish the Internal Revenue Service, repeal the income tax and related taxes, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "IRS Abolition Act of 2025".

SECTION 2. FINDINGS.

Congress finds the following:

(1) The Internal Revenue Service (IRS), established in its modern form following the ratification of the 16th Amendment in 1913 and the Revenue Act of 1913, has grown into a burdensome bureaucracy that imposes significant compliance costs on American taxpayers.

(2) The federal income tax system hinders economic growth, invades privacy, and disproportionately affects working families.

(3) Abolishing the IRS and repealing associated taxes will promote freedom, fairness, and economic opportunity.

SECTION 3. ABOLITION OF THE INTERNAL REVENUE SERVICE.

(a) In General.—The Internal Revenue Service is hereby abolished effective on the date that is 3 months after the date of the enactment of this Act.

(b) Phase-Out Period.—During the 3-month period beginning on the date of the enactment of this Act —

(1) the Secretary of the Treasury shall wind down the operations of the Internal Revenue Service;

(2) all functions of the Internal Revenue Service relating to the administration and enforcement of repealed taxes under this Act shall cease; and

(3) any remaining functions, such as the administration of non-repealed taxes or programs, shall be transferred to other appropriate agencies within the Department of the Treasury or other federal departments as determined by the Secretary.

(c) Transfer of Assets and Liabilities.—All assets, liabilities, contracts, property, and records of the Internal Revenue Service shall be transferred to the Secretary of the Treasury for appropriate disposition.

(d) Employee Transition.—Employees of the Internal Revenue Service shall be offered opportunities for reassignment within the federal government or provided with severance and retraining assistance as prescribed by existing federal law.

SECTION 4. REPEAL OF INCOME TAX AND RELATED TAXES.

(a) Repeal of Income Taxes.—Subtitle A of the Internal Revenue Code of 1986 (relating to income taxes) is hereby repealed.

(b) Repeal of Payroll Taxes.—Subtitles C and F of the Internal Revenue Code of 1986 (relating to payroll taxes and procedure and administration) are hereby repealed to the extent they relate to income and payroll taxes.

(c) Repeal of Estate and Gift Taxes.—Subtitle B of the Internal Revenue Code of 1986 (relating to estate and gift taxes) is hereby repealed.

(d) Conforming Amendments.—The Internal Revenue Code of 1986 is amended by striking all references to the Internal Revenue Service and the repealed subtitles, and by making such other conforming changes as necessary.

(e) Effective Date.—The repeals under this section shall take effect on the date that is 3 months after the date of the enactment of this Act.

SECTION 5. ALTERNATIVE REVENUE MEASURES.

To replace the revenue lost from the repeals under section 4, alternative revenue measures, such as a national sales tax or other fair revenue system, shall be enacted solely through a Convention of the States pursuant to Article V of the United States Constitution, and not through congressional enactment. Such measures must be proposed by the Convention and ratified by the requisite number of states.