

A BILL

To abolish the Internal Revenue Service, repeal section 7803 of the Internal Revenue Code of 1986, 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 “Internal Revenue Service Abolition Act of 2026”.

SECTION 2. FINDINGS.

Congress finds the following:

- (1) The Internal Revenue Service (IRS), a component of the Department of the Treasury, administers and enforces the federal income tax and other internal revenue laws, conducts audits, and collects taxes through liens, levies, and seizures.
- (2) The functions of the IRS are not “necessary and proper for carrying into Execution” any power vested by the Constitution in the Government of the United States and therefore find no support in Article I, Section 8, Clause 18, which Madison in Federalist No. 44 described as a means of executing powers already granted rather than a source of new ones, as the Anti-Federalist writer Brutus warned in his first essay of 1787 it would otherwise become.
- (3) The IRS exercises lawmaking power by issuing rules and standards that carry the force of law, contrary to Article I, Section 1, which vests “All legislative Powers herein granted” in the Congress alone, which may not transfer them to officers unaccountable to the people at the ballot box.
- (4) By regulating the political speech of churches and nonprofit associations as a condition of tax exemption, the IRS infringes the freedom of speech and the free exercise of religion, secured by the First Amendment, which provides that “Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.”
- (5) By summoning and examining the private papers and financial records of Americans without warrants issued upon probable cause, the IRS infringes the Fourth Amendment’s protection of “the right of the people to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures,” and its requirement that no warrants shall issue “but upon probable cause, supported by Oath or affirmation, and particularly describing the place to be searched, and the persons or things to be seized.”

(6) By compelling self-reporting under penalty and seizing property through administrative levies before any judicial determination, the IRS violates the Due Process Clause, Self-Incrimination Clause, and Takings Clause of the Fifth Amendment, which provide that no person shall “be deprived of life, liberty, or property, without due process of law”, no person “shall be compelled in any criminal case to be a witness against himself”, and that private property shall not “be taken for public use, without just compensation”.

(7) By assessing civil penalties without a jury, the IRS denies Americans the Seventh Amendment’s guarantee that “In Suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved.”

(8) By imposing penalties disproportionate to any offense, the IRS subjects Americans to penalties and forfeitures that may be grossly disproportionate to any offense, contrary to the Eighth Amendment’s command that excessive fines shall not be “imposed.”

(9) By examining the private papers, finances, and daily affairs of every American, the IRS exceeds the Sixteenth Amendment, which permits Congress to lay and collect taxes on incomes without apportionment but conferred no power to subject the private papers, finances, and daily affairs of every American to continuing federal examination, and which did not repeal the Framers’ protection against unapportioned direct taxes in Article I, Section 9, Clause 4 as to any other subject.

(10) In carrying out its functions, the IRS disregards the Ninth Amendment, which provides that “The enumeration in the Constitution, of certain rights, shall not be construed to deny or disparage others retained by the people,” including the right of the people to order their own lives, property, and affairs free of federal direction in matters the Constitution does not commit to the Federal Government.

(11) The Constitution delegates to the United States no power over the private financial affairs of the people. By examining the private papers and financial affairs of Americans and seizing property through administrative liens and levies, the IRS exercises powers that the Tenth Amendment reserves “to the States respectively, or to the people,” contrary to Federalist No. 45, in which Madison described the powers delegated to the Federal Government as “few and defined” and those remaining in the States as “numerous and indefinite.”

(12) The Declaration of Independence affirms that governments are instituted to secure the unalienable rights of the people and derive “their just powers from the consent of the governed,” and it charged the Crown with having “erected a multitude of New Offices, and sent hither swarms of Officers to harass our people, and eat out their substance.” The IRS perpetuates the centralized administration the Declaration condemned. The Declaration likewise condemned “imposing Taxes on us without our Consent.”

(13) Abolishing the Internal Revenue Service and repealing section 7803 of the Internal Revenue Code of 1986 will reduce the size and cost of the Federal Government, return to the States and to the people the powers the Constitution reserves to them, and restore the constitutional principles of limited government and enumerated powers.

SECTION 3. ABOLITION OF THE INTERNAL REVENUE SERVICE.

(a) In General.—The Internal Revenue Service, a component of the Department of the Treasury, is hereby abolished effective immediately following the enactment of this Act.

(b) Wind-Down Operations.—Immediately following the enactment of this Act, the President shall designate an appropriate official to expeditiously wind down the operations of the Internal Revenue Service, ceasing all functions, except that the collection of such taxes, duties, imposts, and excises as Congress lawfully lays, as authorized by Article I, Section 8, Clause 1 of the Constitution, shall be transferred to such other department or officer of the United States as determined by such official.

(c) Transfer of Assets and Liabilities.—All assets, liabilities, contracts, property, and records of the Internal Revenue Service shall be transferred to the designated official under subsection (b) 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 PROVISIONS OF LAW ESTABLISHING THE INTERNAL REVENUE SERVICE.

(a) In General.—Section 7803 of the Internal Revenue Code of 1986 (26 U.S.C. 7803), and any other provision of law establishing the Internal Revenue Service or vesting functions in the Internal Revenue Service, are hereby repealed.

(b) Conforming Amendments.—The United States Code and all other relevant Federal laws are amended by—

(1) striking all references to the Internal Revenue Service and to any office, officer, or function established in or vested in the Internal Revenue Service;

(2) reassigning only the collection of such taxes, duties, imposts, and excises as Congress lawfully lays, as authorized by Article I, Section 8, Clause 1 of the Constitution, in accordance with section 3(b), and terminating every other function of the Internal Revenue Service; and

(3) making such other conforming changes as necessary to reflect the repeal and the permanent abolition of the Internal Revenue Service.

(c) Effective Date.—The repeal under this section shall take effect immediately following the enactment of this Act.

SECTION 5. TRANSITION PROVISIONS.

(a) No Restoration of Prior Structures.—No element of the Internal Revenue Service shall revert to its organizational structure as it existed prior to the establishment of the Internal

Revenue Service, and no function of the Internal Revenue Service shall be restored to any predecessor department, agency, or office.

(b) Permanent Abolition.—No department, agency, office, or other entity shall be established to carry out the functions of the Internal Revenue Service abolished by this Act, other than the enumerated functions transferred under section 3(b).

SECTION 6. SEVERABILITY.

If any provision of this Act, or the application thereof to any person or circumstance, is held invalid, the remainder of the Act and the application of such provision to other persons or circumstances shall not be affected thereby.