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(Original Signature of Member)

117TH CONGRESS  
2D SESSION

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

To rescind certain balances made available to the Internal Revenue Service  
and redirect them to the U.S. Customs and Border Protection.

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IN THE HOUSE OF REPRESENTATIVES

Ms. TENNEY introduced the following bill; which was referred to the  
Committee on \_\_\_\_\_  
\_\_\_\_\_

**A BILL**

To rescind certain balances made available to the Internal  
Revenue Service and redirect them to the U.S. Customs  
and Border Protection.

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 “Diverting IRS Re-  
5       sources to the Exigent Crisis Through Funds for Border  
6       Security Act” or the “DIRECT Funds for Border Secu-  
7       rity Act”.

1 **SEC. 2. RESCISSION OF CERTAIN BALANCES MADE AVAIL-**  
2 **ABLE TO THE INTERNAL REVENUE SERVICE.**

3 (a) IN GENERAL.—The unobligated balances of  
4 amounts appropriated or otherwise made available for en-  
5 forcement activities of the Internal Revenue Service by  
6 section 10301(1)(A)(ii) of Public Law 117–169 (com-  
7 monly known as the “Inflation Reduction Act”) as of the  
8 date of the enactment of this Act are rescinded.

9 (b) REDIRECTION OF FUNDS TO U.S. CUSTOMS AND  
10 BORDER PROTECTION.—There is appropriated to the U.S.  
11 Customs and Border Protection for the salaries and ex-  
12 penses of new agents and officers hired for the security  
13 of the southern border of the United States an amount  
14 equal to the amount rescinded pursuant to subsection (a).