

United States Senate
WASHINGTON, DC 20510

November 12, 2021

Dr. Phillip Swagel
Director, Congressional Budget Office
Ford House Office Building
D St. SW & 2nd St. SW
Washington, D.C. 20515

Dear Director Swagel:

Congressional Democrats are in the process of passing a multi-trillion dollar tax and spending bill along party lines. In an effort to garner support, the Biden Administration has provided estimates to Congress that include additional revenues assumed to be generated as a result of providing nearly \$80 billion in additional funding to increase the size of the Internal Revenue Service (IRS). The Administration's claimed savings are not in line with past estimates from your agency or other well-respected forecasters for similar provisions and are not countable under long-established scoring rules.

As you are aware, Federal scorekeepers – the Office of Management and Budget, Congressional Budget Office (CBO), and House and Senate Budget Committees – have a shared set of scorekeeping guidelines that are used for measuring compliance for the Congressional Budget Act of 1974, as amended, the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, and the Statutory Pay-As-You-Go Act of 2010. Specifically, scorekeeping rule 14 prevents Federal scorekeepers from including in cost estimates budgetary savings that result from mandatory funding provided for program management or administration. The additional appropriation for the IRS is clearly subject to this rule. However, in an effort to better inform Members of Congress of the non-scoreable effects from this proposal, we request that CBO provide updated supplemental information detailing the budgetary effects for Section 138401 of the Rules Committee Print 117-18, as amended by House Budget Committee Chairman Yarmuth's Manager's Amendment.

Given the speed at which Democrats are considering this tax and spending package, we are concerned the House of Representatives may vote on this bill prior to when CBO has indicated it can publish a cost estimate for the Ways and Means title, which includes the IRS funding provision. Considering that CBO has previously issued a report¹ discussing the Administration's proposed funding for the IRS, it should be in a position to quickly provide this necessary information that would greatly improve the legislative process. We request that this cost estimate be completed as soon as possible, but no later than November 15, 2021. Should you have any questions, please have your staff contact Chris Devine (chris_devine@budget.senate.gov) of the Senate Budget Committee Republican staff. Thank you for your prompt attention to this matter.

¹ <https://www.cbo.gov/publication/57444>

Sincerely,



Lindsey O. Graham
Ranking Member
Senate Committee on the Budget



Mike Crapo
Ranking Member
Senate Committee on Finance