



## CONGRESSIONAL BUDGET OFFICE COST ESTIMATE

November 1, 2017

### **H.R. 3996**

### **Protecting Access to the Courts for Taxpayers Act**

*As ordered reported by the House Committee on the Judiciary on October 12, 2017*

H.R. 3996 would authorize district court judges to transfer to the U.S. Tax Court (USTC) cases for which the USTC has jurisdiction. Under current law, certain federal tax payment cases that are incorrectly filed with a district court must be dismissed and refiled with the USTC.

According to the USTC, a small number of cases are incorrectly filed each year. CBO estimates that any administrative costs associated with transferring cases between the district courts and the USTC would be insignificant and would be subject to the availability of appropriated funds.

Enacting H.R. 3996 would affect direct spending and revenues; therefore, pay-as-you-go procedures apply. The USTC collects a fee for each case filed within its jurisdiction; those fees are recorded as revenues in the budget. Under current law, the fees are deposited into a special Treasury account for USTC activities and are spent without further appropriation. CBO estimates that enacting the bill would decrease USTC collections of filing fees, and the associated direct spending, by an insignificant amount because cases transferred from district courts would not require additional filing fees. In addition, CBO expects that implementing the bill could affect the timing of federal tax payments and refunds associated with the transferred cases. However, CBO estimates that the net effects would be insignificant for each year.

CBO estimates that enacting H.R. 3996 would not significantly affect net direct spending or on-budget deficits in any of the four consecutive 10-year periods beginning in 2028.

H.R. 3996 contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act.

The CBO staff contact for this estimate is Janani Shankaran. The estimate was approved by H. Samuel Papenfuss, Deputy Assistant Director for Budget Analysis.