

119TH CONGRESS
1ST SESSION

H. R. 1152

To amend the Internal Revenue Code of 1986 to provide for the application of the mailbox rule to documents and payments electronically submitted to the Internal Revenue Service.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 10, 2025

Mr. LAHOOD (for himself, Ms. DELBENE, Mr. FEENSTRA, Mr. SCHNEIDER, Mr. FITZPATRICK, and Mr. PANETTA) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide for the application of the mailbox rule to documents and payments electronically submitted to the Internal Revenue Service.

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 “Electronic Filing and
5 Payment Fairness Act”.

1 **SEC. 2. APPLICATION OF MAILBOX RULE TO DOCUMENTS**
2 **AND PAYMENTS ELECTRONICALLY SUB-**
3 **MITTED TO THE INTERNAL REVENUE SERV-**
4 **ICE.**

5 (a) IN GENERAL.—Section 7502(c) of the Internal
6 Revenue Code of 1986 is amended—

7 (1) in the heading, by inserting “AND PAY-
8 MENT” after “FILING”,

9 (2) in paragraph (2)—

10 (A) in the heading, by striking “; ELEC-
11 TRONIC FILING”, and

12 (B) by striking “and electronic filing”, and

13 (3) by adding at the end the following new
14 paragraph:

15 “(3) ELECTRONIC FILING AND PAYMENT.—

16 “(A) IN GENERAL.—If any return, claim,
17 statement, or other document required to be
18 filed, or any payment required to be made,
19 within a prescribed period or on or before a
20 prescribed date under authority of any provision
21 of the internal revenue laws is sent electroni-
22 cally by any person to the agency, officer, or of-
23 fice with which such return, claim, statement,
24 or other document is required to be filed, or to
25 which such payment is required to be made, the
26 date on which such return, claim, statement, or

1 other document, or payment, is sent electroni-
2 cally by such person shall be deemed to be the
3 date of delivery or the date of payment, as the
4 case may be, regardless of the date on which
5 the applicable agency, officer, or office receives
6 or reviews such return, claim, statement, docu-
7 ment, or payment.

8 “(B) REGULATIONS.—Not later than De-
9 cember 31, 2025, the Secretary shall issue such
10 regulations or other guidance as the Secretary
11 determines necessary to carry out the purposes
12 of this paragraph.”.

13 (b) EFFECTIVE DATE.—The amendments made by
14 this subsection shall apply to any document or payment
15 sent after December 31, 2025.

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