

119<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 1152

---

IN THE SENATE OF THE UNITED STATES

APRIL 1 (legislative day, MARCH 31), 2025

Received; read twice and referred to the Committee on Finance

---

## AN ACT

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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Electronic Filing and  
3 Payment Fairness Act”.

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

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

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

12 (2) in paragraph (2)—

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

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

16 (3) by adding at the end the following new  
17 paragraph:

18 “(3) ELECTRONIC FILING AND PAYMENT.—

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

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

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

16 (b) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply to any document or payment sent  
18 after December 31, 2025.

Passed the House of Representatives March 31,  
2025.

Attest: KEVIN F. MCCUMBER,  
*Clerk.*