

Union Calendar No. 32

119TH CONGRESS
1ST SESSION

H. R. 1152

[Report No. 119-45]

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

MARCH 27, 2025

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italie*]

[For text of introduced bill, see copy of bill as introduced on February 10, 2025]

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”.*

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

10 (a) *IN GENERAL.*—*Section 7502(c) of the Internal*
11 *Revenue Code of 1986 is amended—*

12 (1) *in the heading, by inserting “AND PAYMENT”*
13 *after “FILING”,*

14 (2) *in paragraph (2)—*

15 (A) *in the heading, by striking “; ELEC-*
16 *TRONIC FILING”, and*

17 (B) *by striking “and electronic filing”, and*

18 (3) *by adding at the end the following new para-*
19 *graph:*

20 “(3) *ELECTRONIC FILING AND PAYMENT.*—

21 “(A) *IN GENERAL.*—*If any return, claim,*
22 *statement, or other document required to be filed,*
23 *or any payment required to be made, within a*
24 *prescribed period or on or before a prescribed*
25 *date under authority of any provision of the in-*

1 *ternal revenue laws is sent electronically by any*
2 *person to the agency, officer, or office with which*
3 *such return, claim, statement, or other document*
4 *is required to be filed, or to which such payment*
5 *is required to be made, the date on which such*
6 *return, claim, statement, or other document, or*
7 *payment, is sent electronically by such person*
8 *shall be deemed to be the date of delivery or the*
9 *date of payment, as the case may be, regardless*
10 *of the date on which the applicable agency, offi-*
11 *cer, or office receives or reviews such return,*
12 *claim, statement, document, or payment.*

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

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

Union Calendar No. 32

119TH CONGRESS
1ST Session

H. R. 1152

[Report No. 119-45]

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.

MARCH 27, 2025

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed