

104TH CONGRESS  
2D SESSION

# H. R. 3086

To permit the Secretary of the Treasury to designate qualified delivery services, in addition to the United States Postal Service, for purposes of timely filing of tax documents with the Internal Revenue Service.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 14, 1996

Mr. COX of California (for himself, Mrs. JOHNSON of Connecticut, Mr. HERGER, Ms. LOFGREN, Mr. TRAFICANT, Mr. BRYANT of Tennessee, Mr. ROHRABACHER, Mr. CRANE, Mr. RADANOVICH, Mr. HOSTETTLER, Mr. GOSS, Mr. SMITH of Texas, and Mrs. MYRICK) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To permit the Secretary of the Treasury to designate qualified delivery services, in addition to the United States Postal Service, for purposes of timely filing of tax documents with 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 “Fast and Efficient Tax  
5       Filing Act”.

6       **SEC. 2. CONGRESSIONAL FINDINGS.**

7       The Congress finds the following:

1           (1) The Internal Revenue Code of 1986 cur-  
2           rently provides that the postmark on a tax document  
3           is deemed to be its delivery date (known as the  
4           “timely-mailing-as-timely-filing” rule).

5           (2) A recent decision by the United States  
6           Court of Appeals has held that in order for a tax-  
7           payer to rely on this provision, he or she is required  
8           to use the United States Postal Service. As a result,  
9           even if a taxpayer uses an overnight delivery service  
10          that guarantees earlier receipt by the Internal Reve-  
11          nue Service than first class mail, his or her tax doc-  
12          uments are considered officially late.

13          (3) It is in the best interests of the Internal  
14          Revenue Service that tax documents, including pay-  
15          ments of tax liabilities, be delivered as promptly as  
16          possible.

17          (4) Several major private delivery services in  
18          the United States are at least as timely and reliable  
19          on a regular basis as the United States Postal Serv-  
20          ice and are widely used for vital document delivery  
21          in virtually all other facets of our Nation’s economic  
22          life.

23          (5) It is inequitable that a taxpayer should be  
24          assessed penalties and interest even though his re-  
25          turn arrives at the Internal Revenue Service prior to

1 that of another taxpayer who is not penalized, and  
2 even though both taxpayers responsibly sent their re-  
3 turns at the same time.

4 (6) In its recent interpretation of the “timely-  
5 mailing-as-timely-filing” rule, the United States  
6 Court of Appeals for the 9th Circuit stated that  
7 there is “a legitimate policy rationale for extending  
8 the rule to private delivery services,” but stated fur-  
9 ther that “it is for Congress, not the courts, to make  
10 such a change.”

11 (7) Existing law should be changed to permit  
12 the Secretary of the Treasury to designate qualified  
13 delivery services in addition to the United States  
14 Postal Service for purposes of the “timely-mailing-  
15 as-timely-filing” rule, thereby increasing the effi-  
16 ciency of the Internal Revenue Service and making  
17 it easier for United States taxpayers to file their tax  
18 returns on time.

19 **SEC. 3. USE OF PRIVATE DELIVERY SERVICES FOR TIMELY-**  
20 **MAILING-AS-TIMELY-FILING RULE.**

21 Section 7502 of the Internal Revenue Code of 1986  
22 (relating to timely mailing treated as timely filing and  
23 paying) is amended by adding at the end the following  
24 new subsection:

1       “(f) TREATMENT OF PRIVATE DELIVERY SERV-  
2 ICES.—

3               “(1) IN GENERAL.—Any reference in this sec-  
4 tion to the United States mail shall be treated as in-  
5 cluding a reference to any designated delivery serv-  
6 ice, and any reference in this section to a postmark  
7 by the United States Postal Service shall be treated  
8 as including a reference to any date recorded or  
9 marked as described in paragraph (2)(C).

10              “(2) DESIGNATED DELIVERY SERVICE.—For  
11 purposes of paragraph (1), the term ‘designated de-  
12 livery service’ means any delivery service provided by  
13 a trade or business if such service is designated by  
14 the Secretary for purposes of this section. The Sec-  
15 retary may designate a delivery service under the  
16 preceding sentence only if the Secretary determines  
17 that such service—

18                       “(A) is available to the public,

19                       “(B) is at least as timely and reliable on  
20 a regular basis as the United States mail, and

21                       “(C) records electronically to its data base,  
22 kept in the regular course of its business, or  
23 marks on the cover in which any item referred  
24 to in this section is to be delivered, the date on

1           which such item was given to such trade or  
2           business for delivery.

3           “(3) EQUIVALENTS OF REGISTERED AND CER-  
4           TIFIED MAIL.—The Secretary may provide a rule  
5           similar to the rule of paragraph (1) with respect to  
6           any service provided by a designated delivery service  
7           which is substantially equivalent to United States  
8           registered or certified mail.”

9   **SEC. 4. USE OF PRIVATE DELIVERY SERVICES.**

10       (a) IN GENERAL.—Chapter 77 of the Internal Reve-  
11 nue Code of 1986 (relating to miscellaneous provisions)  
12 is amended by adding at the end the following new section:

13   **“SEC. 7524. USE OF PRIVATE DELIVERY SERVICES.**

14       “(a) IN GENERAL.—Any reference in this title to the  
15 mailing of any notice, request, or other document shall be  
16 treated as including a reference to delivery by any des-  
17 ignated delivery service.

18       “(b) DESIGNATED DELIVERY SERVICE.—For pur-  
19 poses of subsection (a), the term ‘designated delivery serv-  
20 ice’ means a delivery service designated under paragraph  
21 (2) of section 7502(f).

22       “(c) APPLICABILITY TO REGISTERED AND CERTIFIED  
23 MAIL.—Subsection (a) shall apply with respect to United  
24 States registered or certified mail only to the extent pro-  
25 vided by the Secretary by regulation.”

1       (b) CLERICAL AMENDMENT.—The table of sections  
2 for chapter 77 of such Code is amended by adding at the  
3 end the following new item:

“Sec. 7524. Use of private delivery services.”

