

115TH CONGRESS  
2D SESSION

# H. R. 7300

To provide for a one-time safe harbor for certain failures by individuals to pay estimated income tax.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 13, 2018

Ms. JUDY CHU of California (for herself, Mr. DOGGETT, Mr. LARSON of Connecticut, Mr. DANNY K. DAVIS of Illinois, Mr. HIGGINS of New York, and Ms. SÁNCHEZ) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To provide for a one-time safe harbor for certain failures by individuals to pay estimated income tax.

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 “Taxpayer Penalty Pro-  
5 tection Act of 2018”.

6 **SEC. 2. SAFE HARBOR FOR FAILURE BY INDIVIDUALS TO**  
7 **PAY ESTIMATED INCOME TAX.**

8 In the case of a taxable year beginning in 2018—

1           (1) section 6654(d)(1)(B)(ii) of the Internal  
2 Revenue Code of 1986 shall be applied by sub-  
3 stituting “80 percent” for “100 percent”; and

4           (2) the table in section 6654(d)(1)(C) of such  
5 Code shall be applied by substituting “100” for  
6 “110”.

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