

116TH CONGRESS  
2D SESSION

# H. R. 7641

To amend the Internal Revenue Code of 1986 to apply the mailbox rule to certain payments made through the Electronic Federal Tax Payment System.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 16, 2020

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

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## A BILL

To amend the Internal Revenue Code of 1986 to apply the mailbox rule to certain payments made through the Electronic Federal Tax Payment System.

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. APPLICATION OF MAILBOX RULE TO CERTAIN**  
4 **PAYMENTS MADE THROUGH THE ELEC-**  
5 **TRONIC FEDERAL TAX PAYMENT SYSTEM.**

6 (a) IN GENERAL.—Section 7502 of the Internal Rev-  
7 enue Code of 1986 is amended by adding at the end the  
8 following new subsection:

1       “(g) PAYMENTS MADE THROUGH THE ELECTRONIC  
2 FEDERAL TAX PAYMENT SYSTEM.—

3               “(1) IN GENERAL.—A qualified Electronic Fed-  
4 eral Tax Payment System payment which is required  
5 to be made within a prescribed period or on or be-  
6 fore a prescribed date under authority of any provi-  
7 sion of the internal revenue laws shall be treated as  
8 made on the last day of such prescribed period or  
9 on such prescribed date, as the case may be.

10              “(2) QUALIFIED ELECTRONIC FEDERAL TAX  
11 PAYMENT SYSTEM PAYMENT.—For purposes of this  
12 subsection, the term ‘qualified Electronic Federal  
13 Tax Payment System payment’ means any payment  
14 if—

15                   “(A) such payment is made through the  
16 Department of the Treasury’s Electronic Fed-  
17 eral Tax Payment System (and such payment is  
18 not required under any provision of the internal  
19 revenue laws to be made in another manner),

20                   “(B) such payment is authorized to be  
21 made at the earliest time such payment can be  
22 made through such System following such au-  
23 thorization, and

24                   “(C) such authorization is provided within  
25 the prescribed period referred to in paragraph

1 (1) or on or before the prescribed date referred  
2 to in paragraph (1), as the case may be.

3 “(3) APPLICATION OF CERTAIN EXCEPTIONS,  
4 INCLUDING REQUIREMENT THAT PAYMENT BE PER-  
5 MITTED TO BE MADE BY MAILING.—For certain pay-  
6 ments to which this subsection does not apply, see  
7 subsection (d).”.

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