

118TH CONGRESS
1ST SESSION

S. 1338

To amend the Internal Revenue Code of 1986 to apply the mailbox rule to documents and payments electronically submitted to the Internal Revenue Service, and for other purposes.

IN THE SENATE OF THE UNITED STATES

APRIL 27, 2023

Mrs. BLACKBURN (for herself and Ms. CORTEZ MASTO) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to apply the mailbox rule to documents and payments electronically submitted to the Internal Revenue Service, and for other purposes.

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 Communica-
5 tion Uniformity Act”.

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

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

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

9 (2) in paragraph (2)—

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

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

13 (3) by adding at the end the following:

14 “(3) ELECTRONIC FILING AND PAYMENT.—

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

1 cally by such person shall be deemed to be the
2 date of delivery or the date of payment, as the
3 case may be, regardless of the date on which
4 the applicable agency, officer, or office receives
5 or reviews such return, claim, statement, docu-
6 ment, or payment.

7 “(B) REGULATIONS.—Not later than De-
8 cember 31, 2024, the Secretary shall issue such
9 regulations or other guidance as the Secretary
10 determines necessary to carry out the purposes
11 of this paragraph.”.

12 (b) EFFECTIVE DATE.—The amendments made by
13 subsection (a) shall apply to any document or payment
14 sent after December 31, 2024.

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