

## S 802

Low Income Taxpayer Protection Act of 2001

**Congress:** 107 (2001–2003, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Apr 30, 2001

**Current Status:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S4049-4050)

**Latest Action:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S4049-4050)  
(Apr 30, 2001)

**Official Text:** <https://www.congress.gov/bill/107th-congress/senate-bill/802>

### Sponsor

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**Name:** Sen. Bingaman, Jeff [D-NM]

**Party:** Democratic • **State:** NM • **Chamber:** Senate

### Cosponsors

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*No cosponsors are listed for this bill.*

### Committee Activity

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Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 30, 2001

### Subjects & Policy Tags

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**Policy Area:**

Taxation

### Related Bills

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*No related bills are listed.*

## Summary (as of Apr 30, 2001)

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Low Income Taxpayer Protection Act of 2001 - Amends the Internal Revenue Code to require the promulgation of regulations that: (1) require the registration of income tax return preparers and of refund anticipation loan providers; and (2) prohibit the payment of a refund of tax to a refund anticipation loan provider or an income tax return preparer that is the result of a tax return which is prepared by the refund anticipation loan provider or the income tax return preparer which does not include the refund anticipation loan provider's or the income tax return preparer's registration number.

Requires the Secretary of the Treasury to focus electronic filing efforts on benefitting the taxpayer by: (1) reducing the time between receipt of an electronically filed return and remitting a refund; (2) reducing the cost of filing a return electronically; (3) improving services provided by the Internal Revenue Service to low and moderate income taxpayers; and (4) providing tax-related computer software at no or nominal cost to low and moderate income taxpayers.

Provides for a pilot program for the creation of four mobile tax return filing offices with electronic filing capabilities.

## Actions Timeline

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- **Apr 30, 2001:** Introduced in Senate
- **Apr 30, 2001:** Sponsor introductory remarks on measure. (CR S4049)
- **Apr 30, 2001:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S4049-4050)