

HR 3278

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

Congress: 117 (2021–2023, Ended)

Chamber: House

Policy Area: Taxation

Introduced: May 17, 2021

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (May 17, 2021)

Official Text: <https://www.congress.gov/bill/117th-congress/house-bill/3278>

Sponsor

Name: Rep. LaHood, Darin [R-IL-18]

Party: Republican • **State:** IL • **Chamber:** House

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		May 17, 2021

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 17, 2021

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
117 HR 7844	Related bill	May 19, 2022: Referred to the House Committee on Ways and Means.

Summary (as of May 17, 2021)

This bill provides that tax payments made through the Electronic Federal Tax Payment System of the Department of the Treasury that are required to be made within a prescribed period or on or before a prescribed date shall be treated as made on the last day of either such prescribed period or on such prescribed date. The bill thus generally applies the *mailbox rule* (also known as the posting rule) to such payments which provides that payments are considered made on the date they are postmarked.

Actions Timeline

- May 17, 2021:** Introduced in House
- May 17, 2021:** Referred to the House Committee on Ways and Means.

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