

## S 1338

### Electronic Communication Uniformity Act

**Congress:** 118 (2023–2025, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Apr 27, 2023

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Apr 27, 2023)

**Official Text:** <https://www.congress.gov/bill/118th-congress/senate-bill/1338>

## Sponsor

**Name:** Sen. Blackburn, Marsha [R-TN]

**Party:** Republican • **State:** TN • **Chamber:** Senate

## Cosponsors (2 total)

| Cosponsor                           | Party / State | Role | Date Joined  |
|-------------------------------------|---------------|------|--------------|
| Sen. Cortez Masto, Catherine [D-NV] | D · NV        |      | Apr 27, 2023 |
| Sen. Ricketts, Pete [R-NE]          | R · NE        |      | Jul 10, 2023 |

## Committee Activity

| Committee         | Chamber | Activity    | Date         |
|-------------------|---------|-------------|--------------|
| Finance Committee | Senate  | Referred To | Apr 27, 2023 |

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

| Bill        | Relationship | Last Action  |
|-------------|--------------|--|
| 118 HR 8864 | Related bill | Jun 27, 2024: Referred to the House Committee on Ways and Means. |

## Summary (as of Apr 27, 2023)

### Electronic Communication Uniformity Act

This bill applies the mailbox rule to documents and payments electronically submitted to the Internal Revenue Service (IRS). Specifically, it provides that such documents and payments shall be deemed filed or made on the date on which they are sent electronically, regardless of the date on which the IRS actually receives or reviews them.

## Actions Timeline

- **Apr 27, 2023:** Introduced in Senate
- **Apr 27, 2023:** Read twice and referred to the Committee on Finance.