

HR 1152

Electronic Filing and Payment Fairness Act

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Feb 10, 2025

Current Status: Received in the Senate and Read twice and referred to the Committee on Finance.

Latest Action: Received in the Senate and Read twice and referred to the Committee on Finance. (Apr 1, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/house-bill/1152>

Sponsor

Name: Rep. LaHood, Darin [R-IL-16]

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

Cosponsors (5 total)

| Cosponsor | Party / State | Role | Date Joined |
|---|---------------|------|--------------|
| Rep. DelBene, Suzan K. [D-WA-1] | D · WA | | Feb 10, 2025 |
| Rep. Feenstra, Randy [R-IA-4] | R · IA | | Feb 10, 2025 |
| Rep. Fitzpatrick, Brian K. [R-PA-1] | R · PA | | Feb 10, 2025 |
| Rep. Panetta, Jimmy [D-CA-19] | D · CA | | Feb 10, 2025 |
| Rep. Schneider, Bradley Scott [D-IL-10] | D · IL | | Feb 10, 2025 |

Committee Activity

| Committee | Chamber | Activity | Date |
|--------------------------|---------|-------------|--------------|
| Finance Committee | Senate | Referred To | Apr 1, 2025 |
| Ways and Means Committee | House | Reported By | Mar 27, 2025 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

| Bill | Relationship | Last Action |
|-------------|--------------|--|
| 119 HR 1075 | Related bill | Feb 6, 2025: Referred to the House Committee on Ways and Means. |

Electronic Filing and Payment Fairness Act

This bill provides that a federal tax document or payment that is electronically submitted to the Internal Revenue Service (IRS) shall be considered delivered to the IRS on the date such document or payment is sent. Further, the bill requires the IRS to issue guidance on electronically submitted federal tax documents and payments no later than December 31, 2025.

Under current law, a federal tax document or payment that is sent by mail is considered delivered to the IRS on the date that such document or payment is postmarked and is considered timely if the postmark date is on or before the due date of such document or payment. (This is known as the mailbox rule.)

Further, under current law, the IRS is authorized to provide guidance on electronically submitted federal tax documents but not payments. In accordance with such authority, IRS guidance provides that the date that an authorized electronic return transmitter receives the transmission of an electronically filed document on its host system is the electronic postmark date.

The bill expands the mailbox rule to include all electronically submitted federal tax documents and payments and specifically requires the IRS to provide guidance on electronically submitted payments.

- Feb 10, 2025: Introduced in House
- Feb 10, 2025: Referred to the House Committee on Ways and Means.
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