

HR 451

FAIR PREP Act of 2025

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Jan 15, 2025

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

Latest Action: Referred to the House Committee on Ways and Means. (Jan 15, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/house-bill/451>

Sponsor

Name: Rep. Smith, Adrian [R-NE-3]

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

Cosponsors (29 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Alford, Mark [R-MO-4]	R · MO		Jan 15, 2025
Rep. Bacon, Don [R-NE-2]	R · NE		Jan 15, 2025
Rep. Buchanan, Vern [R-FL-16]	R · FL		Jan 15, 2025
Rep. Edwards, Chuck [R-NC-11]	R · NC		Jan 15, 2025
Rep. Garbarino, Andrew R. [R-NY-2]	R · NY		Jan 15, 2025
Rep. Hern, Kevin [R-OK-1]	R · OK		Jan 15, 2025
Rep. Miller, Carol D. [R-WV-1]	R · WV		Jan 15, 2025
Rep. Tenney, Claudia [R-NY-24]	R · NY		Jan 15, 2025
Rep. Van Duyne, Beth [R-TX-24]	R · TX		Jan 15, 2025
Rep. Womack, Steve [R-AR-3]	R · AR		Jan 15, 2025
Rep. Steube, W. Gregory [R-FL-17]	R · FL		Jan 28, 2025
Rep. Malliotakis, Nicole [R-NY-11]	R · NY		Jan 31, 2025
Rep. Moran, Nathaniel [R-TX-1]	R · TX		Feb 4, 2025
Rep. Self, Keith [R-TX-3]	R · TX		Feb 4, 2025
Rep. Meuser, Daniel [R-PA-9]	R · PA		Feb 13, 2025
Rep. Timmons, William R. [R-SC-4]	R · SC		Feb 13, 2025
Rep. Allen, Rick W. [R-GA-12]	R · GA		Feb 21, 2025
Rep. Weber, Randy K. Sr. [R-TX-14]	R · TX		Feb 21, 2025
Rep. Kustoff, David [R-TN-8]	R · TN		Feb 24, 2025
Rep. Lawler, Michael [R-NY-17]	R · NY		Feb 24, 2025
Rep. Carey, Mike [R-OH-15]	R · OH		Feb 25, 2025
Rep. Murphy, Gregory F. [R-NC-3]	R · NC		Feb 25, 2025
Rep. LaHood, Darin [R-IL-16]	R · IL		Mar 3, 2025
Rep. Amodei, Mark E. [R-NV-2]	R · NV		Mar 25, 2025
Rep. Bean, Aaron [R-FL-4]	R · FL		Mar 25, 2025
Rep. Clyde, Andrew S. [R-GA-9]	R · GA		Mar 25, 2025
Rep. Estes, Ron [R-KS-4]	R · KS		Apr 2, 2025
Rep. Yakym, Rudy [R-IN-2]	R · IN		Apr 7, 2025
Rep. Letlow, Julia [R-LA-5]	R · LA		Dec 3, 2025

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 15, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
119 S 96	Identical bill	Jan 15, 2025: Read twice and referred to the Committee on Finance.

Fostering Autonomy in Independent Returns by Prohibiting Redundant and Extralegal Programs Act of 2025 or the FAIR PREP Act of 2025

This bill prohibits the Internal Revenue Service (IRS) from preparing federal tax returns or refund claims, with some exceptions. The bill specifically prohibits the preparation of federal income tax returns or refund claims through the IRS's Direct File program. (The Direct File program currently allows qualified taxpayers in 25 participating states to prepare and electronically file free federal tax returns through a portal on the IRS's website.)

The bill defines *prepare* with respect to federal tax returns and refund claims as (1) the completion (in whole or in part) of any form or schedule for the purpose of calculating federal taxes or refunds, and (2) the filing (either electronically or on paper) of such federal tax returns or refund claims.

However, under the bill, federal and state tax returns and refund claims may be prepared through the IRS's Free File program (a program that allows certain taxpayers to prepare and file free federal and state income tax returns using third-party tax-preparation software) or the Volunteer Income Tax Assistance grant program (through which the IRS partners with local community organizations to help low-income and disabled individuals and persons with limited English proficiency prepare and file free federal and state income tax returns).

Further, the Department of the Treasury may not award grants or enter into contracts or other transactions for the development or operation of an electronic tax preparation service.

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