

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 1152
OFFERED BY MR. SMITH OF MISSOURI**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Electronic Filing and
3 Payment Fairness Act”.

**4 SEC. 2. APPLICATION OF MAILBOX RULE TO DOCUMENTS
5 AND PAYMENTS ELECTRONICALLY SUB-
6 MITTED TO THE INTERNAL REVENUE SERV-
7 ICE.**

8 (a) IN GENERAL.—Section 7502(c) of the Internal
9 Revenue Code of 1986 is amended—

10 (1) in the heading, by inserting “AND PAY-
11 MENT” after “FILING”,

12 (2) in paragraph (2)—

13 (A) in the heading, by striking “; ELEC-
14 TRONIC FILING”, and

15 (B) by striking “and electronic filing”, and

16 (3) by adding at the end the following new
17 paragraph:

18 “(3) ELECTRONIC FILING AND PAYMENT.—

1 “(A) IN GENERAL.—If any return, claim,
2 statement, or other document required to be
3 filed, or any payment required to be made,
4 within a prescribed period or on or before a
5 prescribed date under authority of any provision
6 of the internal revenue laws is sent electroni-
7 cally by any person to the agency, officer, or of-
8 fice with which such return, claim, statement,
9 or other document is required to be filed, or to
10 which such payment is required to be made, the
11 date on which such return, claim, statement, or
12 other document, or payment, is sent electroni-
13 cally by such person shall be deemed to be the
14 date of delivery or the date of payment, as the
15 case may be, regardless of the date on which
16 the applicable agency, officer, or office receives
17 or reviews such return, claim, statement, docu-
18 ment, or payment.

19 “(B) REGULATIONS.—Not later than De-
20 cember 31, 2025, the Secretary shall issue such
21 regulations or other guidance as the Secretary
22 determines necessary to carry out the purposes
23 of this paragraph.”.

1 (b) **EFFECTIVE DATE.**—The amendments made by
2 this section shall apply to any document or payment sent
3 after December 31, 2025.

