

117TH CONGRESS
2D SESSION

H. R. 7844

To amend the Internal Revenue Code of 1986 to improve tax filing efforts
in rural areas, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 19, 2022

Mr. JACKSON introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to improve
tax filing efforts in rural areas, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Rural IRS Account-
5 ability Act”.

6 **SEC. 2. QUARTERLY NOTICES OF DELINQUENCY.**

7 (a) IN GENERAL.—Section 7524 of the Internal Rev-
8 enue Code of 1986 is amended—

9 (1) in the heading, by striking “**ANNUAL**” and
10 inserting “**QUARTERLY**”, and

1 (2) by striking “annually” and inserting “each
2 calendar quarter”.

3 (b) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to calendar quarters beginning
5 after December 31, 2022.

6 **SEC. 3. PERIOD FOR BRINGING ACTION.**

7 (a) IN GENERAL.—Section 7433(d)(3) of the Inter-
8 nal Revenue Code of 1986 is amended to read as follows:

9 “(3) PERIOD FOR BRINGING ACTION.—Notwith-
10 standing any other provision of law, an action to en-
11 force liability created under this section may be
12 brought without regard to the amount in controversy
13 and may be brought—

14 “(A) within 2 years after the date the
15 right of action accrues, or

16 “(B) no later than two years from the date
17 on which the Internal Revenue Service mails its
18 decision on the administrative claim to the tax-
19 payer by certified or registered mail.”.

20 (b) EFFECTIVE DATE.—The amendment made by
21 this section shall apply to taxable years beginning after
22 December 31, 2022.

1 **SEC. 4. APPLICATION OF MAILBOX RULE TO CERTAIN PAY-**
2 **MENTS MADE THROUGH THE ELECTRONIC**
3 **FEDERAL TAX PAYMENT SYSTEM.**

4 (a) IN GENERAL.—Section 7502 of the Internal Rev-
5 enue Code of 1986 is amended by adding at the end the
6 following new subsection:

7 “(g) PAYMENTS MADE THROUGH THE ELECTRONIC
8 FEDERAL TAX PAYMENT SYSTEM.—

9 “(1) IN GENERAL.—A qualified Electronic Fed-
10 eral Tax Payment System payment which is required
11 to be made within a prescribed period or on or be-
12 fore a prescribed date under authority of any provi-
13 sion of this title shall be treated as made on the last
14 day of such prescribed period or on such prescribed
15 date, as the case may be.

16 “(2) QUALIFIED ELECTRONIC FEDERAL TAX
17 PAYMENT SYSTEM PAYMENT.—For purposes of this
18 subsection, the term ‘qualified Electronic Federal
19 Tax Payment System payment’ means any payment
20 if—

21 “(A) such payment is made through the
22 Department of the Treasury’s Electronic Fed-
23 eral Tax Payment System (and such payment is
24 not required under any provision of this title to
25 be made in another manner),

1 “(B) such payment is authorized to be
 2 made at the earliest time such payment can be
 3 made through such System following such au-
 4 thorization, and

5 “(C) such authorization is provided within
 6 the prescribed period referred to in paragraph
 7 (1) or on or before the prescribed date referred
 8 to in paragraph (1), as the case may be.

9 “(3) APPLICATION OF CERTAIN EXCEPTIONS,
 10 INCLUDING REQUIREMENT THAT PAYMENT BE PER-
 11 MITTED TO BE MADE BY MAILING.—For certain pay-
 12 ments to which this subsection does not apply, see
 13 subsection (d).”.

14 **SEC. 5. REPORT ON IMPROVEMENT OF TAX FILING EF-**
 15 **FORTS IN RURAL AREAS.**

16 (a) STUDY.—The Comptroller General of the United
 17 States shall conduct a study to identify, with respect to
 18 tax filing efforts in rural areas—

19 (1) actions that can be taken to improve such
 20 practices and efforts,

21 (2) hinderances to such practices and efforts, if
 22 any, and

23 (3) legislative authority that is lacking or could
 24 be helpful to improve such practices and efforts, if
 25 any.

1 (b) REPORT.—Not later than 90 days after the date
2 of the enactment of this section, and every 180 days there-
3 after until the date which is three years after such enact-
4 ment, the Comptroller General of the United States shall
5 provide to the appropriate Congressional committees a re-
6 port on the results of the study under subsection (a),
7 which shall include—

8 (1) a comprehensive plan of action that includes
9 specific steps that need to be taken to address any
10 problems identified pursuant to such study, and

11 (2) a description of all actions taken, as of the
12 date of the report, in furtherance of such com-
13 prehensive plan of action.

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