

117TH CONGRESS
1ST SESSION

H. R. 3288

To amend the National Voter Registration Act of 1993 to treat certain tax return preparers as voter registration agencies under such Act for purposes of distributing voter registration application forms, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 17, 2021

Mrs. WATSON COLEMAN (for herself, Mr. SUOZZI, Ms. NORTON, Ms. PRESSLEY, Ms. SCANLON, Mr. JOHNSON of Georgia, Mr. THOMPSON of Mississippi, and Ms. LEE of California) introduced the following bill; which was referred to the Committee on House Administration, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the National Voter Registration Act of 1993 to treat certain tax return preparers as voter registration agencies under such Act for purposes of distributing voter registration application forms, 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 “Tax Filer Voter Reg-
5 istration Act” or the “Filer Voter Act”.

1 **SEC. 2. TREATMENT OF TAX RETURN PREPARERS AS**
2 **VOTER REGISTRATION AGENCIES FOR PUR-**
3 **POSES OF DISTRIBUTING VOTER REGISTRA-**
4 **TION APPLICATION FORMS.**

5 (a) TAX RETURN PREPARERS AS VOTER REGISTRA-
6 TION AGENCIES.—

7 (1) IN GENERAL.—Section 7 of the National
8 Voter Registration Act of 1993 (52 U.S.C. 20506)
9 is amended by adding at the end the following new
10 subsection:

11 “(e) SPECIAL RULES FOR TAX RETURN PRE-
12 PARERS.—

13 “(1) TREATMENT AS VOTER REGISTRATION
14 AGENCIES.—Subject to paragraph (2) and except as
15 provided in paragraph (3), each tax return preparer
16 in a State shall be treated as a voter registration
17 agency designated by the State for purposes of this
18 section.

19 “(2) METHODS OF MEETING REQUIREMENTS.—

20 “(A) AVAILABILITY OF FORMS IN OFFICE
21 FOR CUSTOMERS WHO MEET PREPARER IN PER-
22 SON.—A tax return preparer who provides tax
23 return preparation services to customers who
24 meet the preparer in person at the preparer’s
25 office may meet the requirements applicable to
26 the tax return preparer under this section by

1 displaying copies of the mail voter registration
2 application form used by the State in which the
3 office is located in a manner which ensures that
4 the forms are visible and accessible to any cus-
5 tomer who visits the office.

6 “(B) AVAILABILITY OF FORMS THROUGH
7 HYPERLINK FOR CUSTOMERS WHO RECEIVE
8 SERVICES ONLINE.—A tax return preparer who
9 provides tax return preparation services to cus-
10 tomers through online methods may meet the
11 requirements applicable to the tax return pre-
12 parer under this section—

13 “(i) by providing a hyperlink to the
14 mail voter registration application form de-
15 veloped by the Election Assistance Com-
16 mission under section 9(a)(2), or to the
17 website of the appropriate election official
18 through which an individual may register
19 to vote online, through the same computer
20 software, service, or program by which the
21 tax return preparer provides services to the
22 customer online; and

23 “(ii) by ensuring that the hyperlink is
24 prominently displayed to each customer

1 who receives any tax return preparation
2 services from the tax return preparer.

3 “(3) EXCEPTIONS.—A tax return preparer shall
4 not be required to meet the following requirements
5 of this section which are otherwise applicable to a
6 voter registration agency designated by the State for
7 purposes of this section:

8 “(A) Clause (iii) of subsection (a)(4)(A)
9 (relating to the acceptance of completed voter
10 registration application forms for transmittal to
11 the appropriate State election official).

12 “(B) Subparagraph (B) of subsection
13 (a)(6) (relating to the provision of the form by
14 which an individual may apply to register to
15 vote at a voter registration agency and related
16 forms and statements).

17 “(C) Subsection (d) (relating to the dead-
18 line for the transmittal of completed voter reg-
19 istration application forms to the appropriate
20 State election official).

21 “(4) DEFINITION.—In this subsection, the term
22 ‘tax return preparer’ means—

23 “(A) a tax return preparer described in
24 section 7701(a)(36) of the Internal Revenue

1 Code of 1986, other than a tax return preparer
2 who—

3 “(i) during the taxable year, reason-
4 ably expects to prepare fewer than 100 in-
5 dividual tax returns, or

6 “(ii) during the previous taxable year,
7 prepared fewer than 100 individual tax re-
8 turns; or

9 “(B) any certified volunteer tax preparer
10 who receives funding from the Secretary of the
11 Treasury under the Volunteer Income Tax As-
12 sistance Program or the Tax Counseling for the
13 Elderly Program.

14 “(5) REGULATIONS.—The Election Assistance
15 Commission, in consultation with the Secretary of
16 the Treasury, shall promulgate such regulations as
17 the Commission considers appropriate to carry out
18 this subsection.”.

19 (2) EFFECTIVE DATE.—The amendment made
20 by paragraph (1) shall apply with respect to taxable
21 years occurring after December 2019.

22 (b) RESPONSIBILITIES OF SECRETARY OF THE
23 TREASURY RELATING TO CERTIFIED VOLUNTEER TAX
24 PREPARERS.—

1 (1) GUIDANCE TO CERTIFIED VOLUNTEER TAX
2 PREPARERS RECEIVING FUNDING UNDER CERTAIN
3 PROGRAMS.—The Secretary of the Treasury shall
4 provide assistance and guidance to enable certified
5 volunteer tax preparers who receive funding under
6 the Volunteer Income Tax Assistance Program or
7 the Tax Counseling for the Elderly Program to meet
8 the requirements of section 7(e) of the National
9 Voter Registration Act of 1993 (as added by sub-
10 section (a)).

11 (2) REVISION TO INTAKE AND INTERVIEW AND
12 QUALITY REVIEW SHEET.—The Secretary of the
13 Treasury shall revise the intake and interview and
14 quality review sheet provided to an individual who
15 utilizes the services of certified volunteer preparers
16 to include the following question: “Do you want to
17 receive a form today to register to vote or update
18 your voter registration information?”, as well as a
19 box for the individual to check to indicate whether
20 or not the individual wants to receive such a form.

21 (3) DISPLAY OF INFORMATION AT SITES.—The
22 Secretary of the Treasury shall revise the quality
23 site requirements for volunteer tax preparers who re-
24 ceive funding under the Volunteer Income Tax As-
25 sistance Program or the Tax Counseling for the El-

- 1 derly Program to include a requirement that the
- 2 sites clearly and prominently display voter registra-
- 3 tion application forms.

