H. R. ______

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

Mr. JACKSON introduced the following bill; which was referred to the Committee on ____________________

A BILL

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

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Rural IRS Accountability Act”.

SEC. 2. QUARTERLY NOTICES OF DELINQUENCY.

(a) In General.—Section 7524 of the Internal Revenue Code of 1986 is amended—
(1) in the heading, by striking “ANNUAL” and inserting “QUARTERLY”, and

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

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

SEC. 3. PERIOD FOR BRINGING ACTION.

(a) IN GENERAL.—Section 7433(d)(3) of the Internal Revenue Code of 1986 is amended to read as follows:

“(3) PERIOD FOR BRINGING ACTION.—Notwithstanding any other provision of law, an action to enforce liability created under this section may be brought without regard to the amount in controversy and may be brought—

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

“(B) no later than two years from the date on which the Internal Revenue Service mails its decision on the administrative claim to the taxpayer by certified or registered mail.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2022.
SECTION 4. APPLICATION OF MAILBOX RULE TO CERTAIN PAYMENTS MADE THROUGH THE ELECTRONIC FEDERAL TAX PAYMENT SYSTEM.

(a) In General.—Section 7502 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(g) Payments Made Through the Electronic Federal Tax Payment System.—

“(1) In General.—A qualified Electronic Federal Tax Payment System payment which is required to be made within a prescribed period or on or before a prescribed date under authority of any provision of this title shall be treated as made on the last day of such prescribed period or on such prescribed date, as the case may be.

“(2) Qualified Electronic Federal Tax Payment System Payment.—For purposes of this subsection, the term ‘qualified Electronic Federal Tax Payment System payment’ means any payment if—

“(A) such payment is made through the Department of the Treasury’s Electronic Federal Tax Payment System (and such payment is not required under any provision of this title to be made in another manner),
“(B) such payment is authorized to be made at the earliest time such payment can be made through such System following such authorization, and

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

“(3) APPLICATION OF CERTAIN EXCEPTIONS, INCLUDING REQUIREMENT THAT PAYMENT BE PERMITTED TO BE MADE BY MAILING.—For certain payments to which this subsection does not apply, see subsection (d).”.

SEC. 5. REPORT ON IMPROVEMENT OF TAX FILING EFFORTS IN RURAL AREAS.

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

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

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

(3) legislative authority that is lacking or could be helpful to improve such practices and efforts, if any.
(b) REPORT.—Not later than 90 days after the date of the enactment of this section, and every 180 days thereafter until the date which is three years after such enactment, the Comptroller General of the United States shall provide to the appropriate Congressional committees a report on the results of the study under subsection (a), which shall include—

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

(2) a description of all actions taken, as of the date of the report, in furtherance of such comprehensive plan of action.