

110TH CONGRESS
2D SESSION

S. 2861

To amend the Internal Revenue Code of 1986 to prohibit the imposition of a separate fee for electronic filing of returns and statements for individuals, and for other purposes.

IN THE SENATE OF THE UNITED STATES

APRIL 15, 2008

Mr. SCHUMER (for himself and Mr. AKAKA) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to prohibit the imposition of a separate fee for electronic filing of returns and statements for individuals, 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. PROHIBITION ON SEPARATE FEE FOR ELEC-**
4 **TRONIC FILING OF RETURNS AND STATE-**
5 **MENTS FOR INDIVIDUALS.**

6 (a) IN GENERAL.—Section 6011 of the Internal Rev-
7 enue Code of 1986 (relating to general requirement of re-

1 turn, statement, or list) is amended by adding at the end
2 the following new subsection:

3 “(i) PROHIBITION ON SEPARATE FEE FOR ELEC-
4 TRONIC FILING.—No person authorized to originate the
5 electronic submission of a return or statement relating to
6 any tax imposed by subchapter A of chapter 1 on individ-
7 uals may charge a separate fee for such electronic submis-
8 sion.”.

9 (b) PENALTY.—

10 (1) IN GENERAL.—Part I of subchapter B of
11 chapter 68 of the Internal Revenue Code of 1986
12 (relating to assessable penalties) is amended by add-
13 ing at the end the following new section:

14 **“SEC. 6720C. PROHIBITION ON SEPARATE FEE FOR ELEC-**
15 **TRONIC FILING OF RETURNS AND STATE-**
16 **MENTS FOR INDIVIDUALS.**

17 “(a) IN GENERAL.—Any person who fails to comply
18 with section 6011(i) with respect to any return or state-
19 ment shall pay a penalty of \$50 for each such failure.

20 “(b) PENALTY IN ADDITION TO OTHER PEN-
21 ALTIES.—Any penalty imposed by this section shall be in
22 addition to any other penalty provided by law.”.

23 (2) CONFORMING AMENDMENT.—The table of
24 sections for part I of subchapter B of chapter 68 of

1 such Code is amended by adding at the end the fol-
2 lowing new item:

“Sec. 6720C. Prohibition on separate fee for electronic filing of returns and
statements for individuals.”.

3 (c) **EFFECTIVE DATE.**—The amendments made by
4 this section shall apply to returns and statements the due
5 date for which is after December 31, 2008.

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