

105TH CONGRESS
1ST SESSION

H. R. 1412

To amend the Internal Revenue Code of 1986 to require that envelopes provided by the Internal Revenue Service with the instructions for filing income tax returns be postage paid envelopes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 23, 1997

Mr. DUNCAN 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 require that envelopes provided by the Internal Revenue Service with the instructions for filing income tax returns be postage paid envelopes.

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. ENVELOPES PROVIDED WITH INSTRUCTIONS**
4 **FOR FILING INCOME TAX RETURNS TO BE**
5 **POSTAGE PAID.**

6 (a) IN GENERAL.—Chapter 77 of the Internal Reve-
7 nue Code of 1986 (relating to miscellaneous provisions)
8 is amended by adding at the end the following new section:

1 **“SEC. 7525. ENVELOPES PROVIDED WITH INSTRUCTIONS**
2 **FOR FILING INCOME TAX RETURNS TO BE**
3 **POSTAGE PAID.**

4 “Any envelope which is provided by the Secretary in
5 any booklet of instructions for filing a return of tax im-
6 posed by chapter 1 and which is to be used to file such
7 a return shall be a postage paid envelope.”

8 (b) CLERICAL AMENDMENT.—The table of sections
9 for chapter 77 of such Code is amended by adding at the
10 end the following new item:

“Sec. 7525. Envelopes provided with instructions for filing income
tax returns to be postage paid.”

11 (c) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to envelopes provided in instruc-
13 tions for taxable years beginning more than 6 months
14 after the date of the enactment of this Act.

○