

109TH CONGRESS
2D SESSION

S. 2550

To provide for direct access to electronic tax return filing, and for other purposes.

IN THE SENATE OF THE UNITED STATES

APRIL 5, 2006

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

A BILL

To provide for direct access to electronic tax return filing,
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 “Free Internet Filing
5 Act”.

6 **SEC. 2. DIRECT ACCESS TO E-FILE FEDERAL INCOME TAX**
7 **RETURNS.**

8 (a) IN GENERAL.—The Secretary of the Treasury
9 shall provide individual taxpayers with the ability to elec-
10 tronically file their Federal income tax returns through

1 the Internal Revenue Service website without the use of
2 an intermediary or with the use of an intermediary which
3 is contracted by the Internal Revenue Service to provide
4 free universal access for such filing (hereafter in this sec-
5 tion referred to as the “direct e-file program”) for taxable
6 years beginning after the date which is not later than 3
7 years after the date of the enactment of this Act.

8 (b) DEVELOPMENT AND OPERATION OF PROGRAM.—

9 In providing for the development and operation of the di-
10 rect e-file program, the Secretary of the Treasury shall—

11 (1) consult with nonprofit organizations rep-
12 resenting the interests of taxpayers as well as other
13 private and nonprofit organizations and Federal,
14 State, and local agencies as determined appropriate
15 by the Secretary,

16 (2) promulgate such regulations as necessary to
17 administer such program, and

18 (3) conduct a public information and consumer
19 education campaign to encourage taxpayers to use
20 the direct e-file program.

21 (c) AUTHORIZATION OF APPROPRIATIONS.—There is
22 authorized to be appropriated such sums as are necessary
23 to carry out the direct e-file program. Any sums so appro-
24 priated shall remain available until expended.

25 (d) REPORTS TO CONGRESS.—

1 (1) REPORT ON IMPLEMENTATION.—The Sec-
2 retary of the Treasury shall report to the Committee
3 on Finance of the Senate and the Committee on
4 Ways and Means of the House of Representatives
5 every 6 months regarding the status of the imple-
6 mentation of the direct e-file program.

7 (2) REPORT ON USAGE.—The Secretary of the
8 Treasury, in consultation with the National Tax-
9 payer Advocate, shall report to the Committee on
10 Finance of the Senate and the Committee on Ways
11 and Means of the House of Representatives annually
12 on taxpayer usage of the direct e-file program.

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