

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.

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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

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## 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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