

those who are recovering can claim what they are owed and do not have to worry about confusing collection notices is the absolute least that we can do.

This bill is an easy win, and it is the type of policy that makes government work and improves people's lives that we should be focused more on in Congress. This bill is an example of how government should help people. We are providing a plan based on a law that would help the government better serve people, especially in a time of need.

This is why we should come together and support the bipartisan Disaster Related Extension of Deadlines Act. I urge my colleagues to support this bill that would help our government be better in helping those constituents in times of need all across this country.

Mr. Speaker, I reserve the balance of my time.

□ 1730

Mr. SMITH of Missouri. Mr. Speaker, I yield such time as he may consume to the gentleman from North Carolina (Mr. MURPHY), my favorite Member from North Carolina's Third Congressional District.

Mr. MURPHY. Mr. Speaker, I rise today in support of my legislation, H.R. 1491, the Disaster Related Extension of Deadlines Act.

I am blessed to live in eastern North Carolina, which is all too familiar with the devastation caused by natural disasters. For coastal Carolina, it is not a question of if but rather a question of when a hurricane will hit my district. We stick out far in the ocean and have a big bull's-eye target on us.

We are still recovering from Hurricane Florence, which occurred in 2018. Despite being 7 years ago, there are still homes and businesses shuttered from the damage of that powerful hurricane.

It has now been 6 months since the Nation observed the decimation that Hurricane Helene wreaked upon western North Carolina. It has been one of the most devastating disasters in our Nation's history.

This historic storm led to catastrophic loss of life and property to our neighbors in the west. In just 18 hours, over 30 inches of rain came down in some areas, which surged downhill into rivers and valleys, causing close to \$80 billion in damage and resulting in over 100 deaths. Entire towns and communities were completely destroyed and washed away.

It will take years, if not a decade, for western North Carolina to fully recover from the damage inflicted by Hurricane Helene. Since that time, while we have come a long way, western North Carolina is still reeling from the effects of Hurricane Helene and will continue to feel the effects of that storm for years to come.

It is important that Congress provide as much relief as soon as possible to these victims.

H.R. 1491, the Disaster Related Extension of Deadlines Act, has two important provisions that would not only help those impacted by Hurricane Helene but all disaster victims nationwide.

The first provision amends the lookback period to ensure victims of disasters have additional time to claim funds or credits that they previously missed out upon.

Additionally, H.R. 1491 contains another provision that would prevent disaster victims from receiving collection notices indicating that they owe the IRS funds despite a postponement of tax filing.

When someone suffers from a natural disaster, the last thing on their minds is their tax liability. They are trying to put a roof over their head and find food for their family and clothing for their children.

I cannot begin to describe the sheer physical and emotional damage that these people suffer.

In the case of Hurricane Helene, we saw thousands of homes and businesses literally washed out and wiped out overnight. Victims are still and will continue to process the trauma from that occurrence.

North Carolinians are resilient. It has been heartening to see the entire North Carolina delegation come together and provide support for those in the western part of the State.

Furthermore, the contributions of first responders, nonprofits, and concerned private citizens from all across the State have greatly improved response efforts. It may take years, but our neighbors in the west know they have the full backing of everyone in North Carolina as they continue to recover.

This is not a Republican issue nor a Democratic issue. It is an American issue. All of us are at risk of suffering from natural disasters. In these difficult times, we must come together as Americans to pass commonsense legislation like H.R. 1491 to ensure that victims of natural disasters are not burdened by our tax code.

Mr. Speaker, I thank my colleague, Congressman JIMMY PANETTA, for his partnership on this critical issue, and I thank Chairman SMITH for his support and efforts to help provide relief to disaster victims.

I encourage all of my colleagues to vote in favor of this bill so we can offer relief to all disaster victims, especially those in western North Carolina.

Mr. PANETTA. Mr. Speaker, I yield myself the balance of my time.

Mr. Speaker, I want to say briefly in closing that, as you have heard, this legislation has tremendous bipartisan support and will remove burdensome processes at the IRS to make government work better for our constituents after a disaster.

I appreciate Mr. MURPHY talking about his district in North Carolina and the devastation that his constituents have experienced. In the 19th Con-

gressional District, I am at the edge of the continent as well, on the west side of the continent, all the way across the country from Mr. MURPHY's district, but we, too, are at the tip of the spear when it comes to floods, fires, storms, and other natural disasters. That is why I think, as you heard from Mr. MURPHY, and I agree, that this is not a partisan issue.

Never should disaster assistance be a partisan issue. This has full bipartisan support because full financial recovery after a natural disaster can take years. Aligning tax deadlines from the IRS is the absolute least that we can do for our constituents who are rebuilding their lives.

Mr. Speaker, once again, I thank my colleagues, Representative MURPHY and Chairman SMITH, for their work on this bill, and I encourage my colleagues to support H.R. 1491, the Disaster Related Extension of Deadlines Act.

Mr. Speaker, I yield back the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, I yield myself the balance of my time.

This bill passed out of the Ways and Means Committee with a united vote from Republicans and Democrats. It is not hard to see why. Disasters know no party affiliation and affect communities all across the country.

In the last few weeks, communities I represent in southeastern and south central Missouri were struck by 19 deadly tornadoes and storms. I had the chance to visit and talk with the people impacted. I saw destroyed homes, tossed cars, and crop damage. I also saw how neighbors, churches, and charities spring into action to provide a warm meal, temporary shelter, and hope to the families who lost so much.

This legislation treats Americans affected by natural disasters fairly and ensures that the Federal Government is going to do its part to be responsive to their needs.

Mr. Speaker, I urge all of my colleagues to support this legislation, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Missouri (Mr. SMITH) that the House suspend the rules and pass the bill, H.R. 1491, as amended.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the ayes have it.

Mr. SMITH of Missouri. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this motion will be postponed.

#### ELECTRONIC FILING AND PAYMENT FAIRNESS ACT

Mr. SMITH of Missouri. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1152) to amend the Internal Revenue Code of 1986 to provide for

the application of the mailbox rule to documents and payments electronically submitted to the Internal Revenue Service, as amended.

The Clerk read the title of the bill.  
The text of the bill is as follows:

H.R. 1152

*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 “Electronic Filing and Payment Fairness Act”.*

**SEC. 2. APPLICATION OF MAILBOX RULE TO DOCUMENTS AND PAYMENTS ELECTRONICALLY SUBMITTED TO THE INTERNAL REVENUE SERVICE.**

*(a) IN GENERAL.—Section 7502(c) of the Internal Revenue Code of 1986 is amended—*

*(1) in the heading, by inserting “AND PAYMENT” after “FILING”,*

*(2) in paragraph (2)—*  
*(A) in the heading, by striking “; ELECTRONIC FILING”, and*

*(B) by striking “and electronic filing”, and*  
*(3) by adding at the end the following new paragraph:*

*“(3) ELECTRONIC FILING AND PAYMENT.—*

*“(A) IN GENERAL.—If any return, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under authority of any provision of the internal revenue laws is sent electronically by any person to the agency, officer, or office with which such return, claim, statement, or other document is required to be filed, or to which such payment is required to be made, the date on which such return, claim, statement, or other document, or payment, is sent electronically by such person shall be deemed to be the date of delivery or the date of payment, as the case may be, regardless of the date on which the applicable agency, officer, or office receives or reviews such return, claim, statement, document, or payment.*

*“(B) REGULATIONS.—Not later than December 31, 2025, the Secretary shall issue such regulations or other guidance as the Secretary determines necessary to carry out the purposes of this paragraph.”.*

*(b) EFFECTIVE DATE.—The amendments made by this section shall apply to any document or payment sent after December 31, 2025.*

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Missouri (Mr. SMITH) and the gentleman from Illinois (Mr. DAVIS) each will control 20 minutes.

The Chair recognizes the gentleman from Missouri.

GENERAL LEAVE

Mr. SMITH of Missouri. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and include extraneous material on the bill under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Missouri?

There was no objection.

Mr. SMITH of Missouri. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, the April 15 deadline to file one's taxes is rapidly approaching. Right now, if a taxpayer mails a payment or tax return to the IRS that is postmarked by midnight on the due date, the payment or tax return will be considered timely even if it is received

a week later. Under current law, taxpayers who file electronically do not receive the same treatment. If a taxpayer submits the same payment or return electronically on the due date, it may be considered late if the IRS receives it and processes it the next day.

In fiscal year 2023, more than 213 million returns and other forms, 79 percent of all filings, were filed electronically. Not only are electronic payments faster and easier to process, but they also eliminate the risk of theft that we have seen recently with checks, like in Representative MALLIOTAKIS' district, for example.

If Congress doesn't correct this, taxpayers could potentially be on the hook for late penalties through no fault of their own.

H.R. 1152, the Electronic Filing and Payment Fairness Act, is bipartisan legislation that will harmonize IRS deadline rules to ensure that electronic payments or documents submitted by taxpayers will be treated the same as postmarked mail.

Mr. Speaker, I thank Representatives LAHOOD, FEENSTRA, FITZPATRICK, DELBENE, PANETTA, and SCHNEIDER for their leadership on this bill. This is a simple, commonsense fix to tax administration that will save taxpayers time and money.

Mr. Speaker, I urge my colleagues to support it, and I reserve the balance of my time.

Mr. DAVIS of Illinois. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in support of H.R. 1152, the Electronic Filing and Payment Fairness Act.

Taxpayers should have one clear deadline to file documents and make required payments. Under current law, payments or certain documents that are mailed to the IRS are considered timely filed as long as they are postmarked by midnight on the due date. This is called the mailbox rule. However, if a taxpayer submits certain payments or documents to the IRS electronically on a given due date but they are not processed until the next day, they would be considered late.

This bill amends the Internal Revenue Code to allow the mailbox rule to extend to electronic tax payments and documents.

The IRS should not treat taxpayers who choose to file electronically differently than those who file by mail. This bill would ensure the same standard for all Americans regardless of how they file.

Mr. Speaker, I reserve the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, I yield such time as he may consume to the gentleman from Illinois (Mr. LAHOOD), the sponsor of this legislation.

Mr. LAHOOD. Mr. Speaker, I rise in strong support of my bill, the Electronic Filing and Payment Fairness Act.

This commonsense bill, which has been included in the “National Tax-

payer Advocate 2025 Purple Book” of legislative recommendations, would amend the tax code to apply the “mailbox rule” to electronic submissions of payments and documents to the Internal Revenue Service.

As the chairman articulated, under current law, if a taxpayer physically mails a payment or tax return to the IRS that is postmarked on the due date, that payment or tax return is considered timely even if it is received a week later. If a taxpayer submits the same payment or return to the IRS electronically on the due date, however, it is considered late if the IRS receives or processes it the following day.

This disparity punishes taxpayers electing to correspond with the IRS electronically, which should be the preferred method of communication in this day and age.

Mr. Speaker, I thank Chairman SMITH for his leadership and for making tax administration and improved efficiencies a priority within the Ways and Means Committee.

Mr. Speaker, I also thank my bipartisan co-leads on this bill, Representatives DELBENE, FEENSTRA, SCHNEIDER, FITZPATRICK, and PANETTA.

This is a great step in our effort to modernize the IRS and make it more user-friendly, especially for the roughly 90 percent of taxpayers already filing electronically.

Mr. Speaker, I urge my colleagues to support this bill.

Mr. DAVIS of Illinois. Mr. Speaker, I have no further requests for time so I am prepared to close.

Mr. Speaker, H.R. 1152 is a narrowly targeted bill that can provide meaningful help and assurance to taxpayers.

Mr. Speaker, I urge my colleagues to support it, and I yield back the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, the bill before us is simple. Those taxpayers who will be filing their taxes electronically on April 15, just a couple of weeks from now, should be treated the same as taxpayers who use postmarked mail.

Unfortunately, under current law, that is not always the case. If a taxpayer submits a payment or return electronically by midnight on the due date, it could still be considered late if the IRS does not process it until the next day.

H.R. 1152, the Electronic Filing and Payment Fairness Act, will harmonize IRS deadline rules so taxpayers receive equal treatment whether they file electronically or through the mail.

Mr. Speaker, I urge my colleagues to support this commonsense legislation to help level the playing field for American taxpayers, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Missouri (Mr. SMITH) that the House suspend the rules and pass the bill, H.R. 1152, as amended.

The question was taken; and (two-thirds being in the affirmative) the

rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

□ 1745

RESIGNATION AS MEMBER OF COMMITTEE ON EDUCATION AND WORKFORCE

The SPEAKER pro tempore laid before the House the following resignation as a member of the Committee on Education and Workforce:

CONGRESS OF THE UNITED STATES,  
Washington, DC, March 31, 2025.

Hon. MIKE JOHNSON,  
Speaker, House of Representatives,  
Washington, DC.

DEAR SPEAKER JOHNSON: I write to respectfully tender my resignation as a member of the Committee on Education and Workforce. It has been an honor to serve in this capacity.

Sincerely,

ERIN HOUCHIN,  
Member of Congress.

The SPEAKER pro tempore. Without objection, the resignation is accepted. There was no objection.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess until approximately 6:30 p.m. today.

Accordingly (at 5 o'clock and 46 minutes p.m.), the House stood in recess.

□ 1830

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. YAKYM) at 6 o'clock and 30 minutes p.m.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, proceedings will resume on questions previously postponed.

Votes will be taken in the following order:

Motions to suspend the rules and pass:

- H.R. 517; and
- H.R. 997.

The first electronic vote will be conducted as a 15-minute vote. Pursuant to clause 9 of rule XX, the remaining electronic vote will be conducted as a 5-minute vote.

FILING RELIEF FOR NATURAL DISASTERS ACT

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the unfinished business is the vote on the motion to suspend the rules and pass the bill (H.R. 517) to amend the Internal Revenue Code of 1986 to modify the rules for postponing certain deadlines

by reason of disaster, as amended, on which the yeas and nays were ordered.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Missouri (Mr. SMITH) that the House suspend the rules and pass the bill, as amended.

The vote was taken by electronic device, and there were—yeas 388, nays 0, not voting 42, as follows:

[Roll No. 84]

YEAS—388

- |             |                 |                 |
|-------------|-----------------|-----------------|
| Adams       | Davidson        | Hinson          |
| Aderholt    | Davis (IL)      | Horsford        |
| Aguilar     | Davis (NC)      | Houchin         |
| Alford      | De La Cruz      | Houlahan        |
| Allen       | Dean (PA)       | Hoyer           |
| Amo         | DeGette         | Hoyle (OR)      |
| Amodei (NV) | DeLauro         | Hudson          |
| Ansari      | DelBene         | Huffman         |
| Arrington   | Deluzio         | Huizenga        |
| Auchincloss | DeSaulnier      | Hurd (CO)       |
| Babin       | DesJarlais      | Issa            |
| Bacon       | Dexter          | Ivey            |
| Baird       | Diaz-Balart     | Jack            |
| Balderson   | Doggett         | Jackson (IL)    |
| Balint      | Donalds         | Jackson (TX)    |
| Barr        | Downing         | Jacobs          |
| Barragán    | Dunn (FL)       | James           |
| Baumgartner | Edwards         | Jayapal         |
| Bean (FL)   | Elfreth         | Jeffries        |
| Beatty      | Ellzey          | Johnson (GA)    |
| Begich      | Emmer           | Johnson (SD)    |
| Bentz       | Escobar         | Johnson (TX)    |
| Bera        | Españillat      | Jordan          |
| Bergman     | Estes           | Joyce (OH)      |
| Beyer       | Evans (CO)      | Joyce (PA)      |
| Bice        | Evans (PA)      | Kamlager-Dove   |
| Biggs (AZ)  | Ezell           | Kaptur          |
| Biggs (SC)  | Fallon          | Kean            |
| Bilirakis   | Fedorchak       | Keating         |
| Bishop      | Feenstra        | Kelly (IL)      |
| Boebert     | Fields          | Kelly (MS)      |
| Bonamici    | Figures         | Kelly (PA)      |
| Boyle (PA)  | Finstad         | Kennedy (NY)    |
| Brecheen    | Fischbach       | Kennedy (UT)    |
| Bresnahan   | Fitzpatrick     | Khanna          |
| Brown       | Fleischmann     | Kiggans (VA)    |
| Brownley    | Fletcher        | Kiley (CA)      |
| Buchanan    | Flood           | Knott           |
| Budzinski   | Foster          | Krishnamoorthi  |
| Burchett    | Foushee         | Kustoff         |
| Burlison    | Fox             | LaHood          |
| Bynum       | Frankel, Lois   | LaLota          |
| Calvert     | Franklin, Scott | Landsman        |
| Cammack     | Friedman        | Langworthy      |
| Carey       | Frost           | Larsen (WA)     |
| Carson      | Fry             | Larson (CT)     |
| Carter (GA) | Fulcher         | Latimer         |
| Carter (LA) | Garbarino       | Latta           |
| Carter (TX) | Garcia (IL)     | Lawler          |
| Casar       | Garcia (TX)     | Lee (FL)        |
| Case        | Gill (TX)       | Lee (NV)        |
| Casten      | Gillen          | Lee (PA)        |
| Castor (FL) | Jimenez         | Leger Fernandez |
| Castro (TX) | Golden (ME)     | Letlow          |
| Cherfilus-  | Goldman (NY)    | Levin           |
| McCormick   | Goldman (TX)    | Liccardo        |
| Chu         | Gomez           | Lofgren         |
| Ciscomani   | Gonzales, Tony  | Lucas           |
| Cisneros    | Gonzalez, V.    | Luna            |
| Clark (MA)  | Gooden          | Luttrell        |
| Clarke (NY) | Goodlander      | Mackenzie       |
| Cleaver     | Gosar           | Magaziner       |
| Cline       | Gottheimer      | Malliotakis     |
| Cloud       | Gray            | Maloy           |
| Clyburn     | Green (TN)      | Mann            |
| Clyde       | Green, Al (TX)  | Mannion         |
| Cohen       | Griffith        | Massie          |
| Cole        | Grothman        | Mast            |
| Collins     | Guest           | Matsui          |
| Comer       | Guthrie         | McBath          |
| Conaway     | Hageman         | McBride         |
| Correa      | Hamadeh (AZ)    | McCaul          |
| Costa       | Harder (CA)     | McClain         |
| Courtney    | Haridopolos     | McClain Delaney |
| Craig       | Harrigan        | McClellan       |
| Crane       | Harris (MD)     | McCollum        |
| Crank       | Harris (NC)     | McCormick       |
| Crawford    | Harshbarger     | McDonald Rivet  |
| Crenshaw    | Hern (OK)       | McDowell        |
| Crockett    | Higgins (LA)    | McGarvey        |
| Crow        | Hill (AR)       | McGovern        |
| Cuellar     |                 | McGuire         |

- |               |               |                |
|---------------|---------------|----------------|
| McIver        | Ramirez       | Stevens        |
| Meeks         | Randall       | Strickland     |
| Menendez      | Raskin        | Stutzman       |
| Messmer       | Reschenthaler | Subramanyam    |
| Meuser        | Riley (NY)    | Swalwell       |
| Miller (IL)   | Rivas         | Sykes          |
| Miller (OH)   | Rogers (AL)   | Taylor         |
| Miller (WV)   | Rogers (KY)   | Tenney         |
| Mills         | Rose          | Thanedar       |
| Min           | Ross          | Thompson (CA)  |
| Moolenaar     | Rouzer        | Thompson (PA)  |
| Moore (AL)    | Roy           | Timmons        |
| Moore (NC)    | Rulli         | Titus          |
| Moore (UT)    | Rutherford    | Tlaib          |
| Moore (WI)    | Ryan          | Tokuda         |
| Moore (WV)    | Salazar       | Tonko          |
| Moran         | Sánchez       | Torres (CA)    |
| Morelle       | Scalise       | Torres (NY)    |
| Morrison      | Scanlon       | Trahan         |
| Moskowitz     | Schakowsky    | Tran           |
| Moulton       | Schmidt       | Turner (OH)    |
| Mrvan         | Schneider     | Underwood      |
| Mullin        | Scholten      | Valadao        |
| Murphy        | Schrier       | Van Drew       |
| Nadler        | Schweikert    | Van Dyne       |
| Neguse        | Scott (VA)    | Van Orden      |
| Norcross      | Scott, Austin | Vargas         |
| Norman        | Scott, David  | Vasquez        |
| Obernalte     | Self          | Veasey         |
| Ocasio-Cortez | Sessions      | Vindman        |
| Ogles         | Sewell        | Wagner         |
| Olshewski     | Sherman       | Walberg        |
| Omar          | Shreve        | Wasserman      |
| Owens         | Simon         | Schultz        |
| Pallone       | Simpson       | Waters         |
| Palmer        | Smith (MO)    | Watson Coleman |
| Panetta       | Smith (NE)    | Weber (TX)     |
| Pappas        | Smith (NJ)    | Westerman      |
| Pelosi        | Smith (WA)    | Whitesides     |
| Perez         | Smucker       | Wied           |
| Perry         | Sorensen      | Williams (GA)  |
| Peters        | Soto          | Williams (TX)  |
| Pettersen     | Spartz        | Wilson (FL)    |
| Pingree       | Stansbury     | Wilson (SC)    |
| Pocan         | Stanton       | Wittman        |
| Pou           | Staubert      | Womack         |
| Pressley      | Stell         | Yakym          |
| Quigley       | Steube        | Zinke          |

NOT VOTING—42

- |             |              |               |
|-------------|--------------|---------------|
| Barrett     | Hunt         | Nunn (IA)     |
| Bell        | Kim          | Onder         |
| Bost        | LaMalfa      | Pfluger       |
| Carbajal    | Lieu         | Ruiz          |
| Connolly    | Loudermilk   | Salinas       |
| Dingell     | Lynch        | Sherrill      |
| Fitzgerald  | Mace         | Stefanik      |
| Fong        | McClintock   | Strong        |
| Garamendi   | Meng         | Suozzi        |
| Garcia (CA) | Mfume        | Takano        |
| Graves      | Miller-Meeks | Thompson (MS) |
| Greene (GA) | Neal         | Tiffany       |
| Hayes       | Nehls        | Velázquez     |
| Himes       | Newhouse     | Webster (FL)  |

□ 1853

So (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

NATIONAL TAXPAYER ADVOCATE ENHANCEMENT ACT OF 2025

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the unfinished business is the vote on the motion to suspend the rules and pass the bill (H.R. 997) to amend the Internal Revenue Code of 1986 to conform to the intent of the Internal Revenue Service Restructuring and Reform Act of 1998, as set forth in the joint explanatory