

117TH CONGRESS
1ST SESSION

H. R. 3736

To amend the Internal Revenue Code of 1986 to waive the fee for installment agreements paid by electronic payment through a debit instrument.

IN THE HOUSE OF REPRESENTATIVES

JUNE 4, 2021

Mr. VELA 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 waive the fee for installment agreements paid by electronic payment through a debit instrument.

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 “Installation Agreement
5 Affordability Act”.

6 **SEC. 2. INSTALLMENT FEE WAIVED FOR CERTAIN ELEC-**
7 **TRONIC PAYMENTS.**

8 (a) IN GENERAL.—Section 6159(f)(2) of the Internal
9 Revenue Code of 1986 is amended to read as follows:

10 “(2) WAIVER OR REIMBURSEMENT.—

1 “(A) In the case of a taxpayer who has
2 agreed to make payments under the installment
3 agreement by electronic payment through a
4 debit instrument, no fee shall be imposed on an
5 installment agreement under this section.

6 “(B) In the case of a taxpayer with an ad-
7 justed gross income, as determined for the most
8 recent year for which such information is avail-
9 able, which does not exceed 250 percent of the
10 applicable poverty level (as determined by the
11 Secretary), if the taxpayer is unable to make
12 payments under the installment agreement by
13 electronic payment through a debit instrument,
14 the Secretary shall, upon completion of the in-
15 stallment agreement, pay the taxpayer an
16 amount equal to any such fees imposed.”.

17 (b) EFFECTIVE DATE.—The amendment made by
18 this section shall apply to installment agreements entered
19 into after the date of the enactment of this Act.

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