

118TH CONGRESS
2D SESSION

H. R. 7995

To amend the Internal Revenue Code of 1986 to include equitable tolling for negligence or malfeasance by the Internal Revenue Service for the period of limitation on filing for a credit or refund of overpayment.

IN THE HOUSE OF REPRESENTATIVES

APRIL 15, 2024

Mr. DONALDS 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 include equitable tolling for negligence or malfeasance by the Internal Revenue Service for the period of limitation on filing for a credit or refund of overpayment.

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 “Protecting the Amer-
5 ican Taxpayer from IRS Mishandling Act of 2024”.

1 **SEC. 2. EXTENDING THE RUNNING OF PERIODS OF LIMITA-**
2 **TION FOR FILING FOR CREDIT OR REFUND**
3 **OF OVERPAYMENT TO INCLUDE MALFEA-**
4 **SANCE OR NEGLIGENCE BY THE INTERNAL**
5 **REVENUE SERVICE.**

6 (a) **IN GENERAL.**—Section 6511(h)(1) of the Inter-
7 nal Revenue Code of 1986 is amended by striking “during
8 any period of such individual’s life that such individual
9 is financially disabled.” and inserting “during—”

10 “(A) any period of such individual’s life
11 that such individual is financially disabled, or

12 “(B) any period during which the taxpayer
13 is unable to file necessary documents or other-
14 wise meet a deadline in order to file a return
15 as a result of negligence (as defined in section
16 6662(c)) or malfeasance of the Internal Rev-
17 enue Service.”.

18 (b) **CONFORMING AMENDMENT TO HEADING.**—The
19 heading for subsection (h) of section 6511 of such Code
20 is amended by striking “while taxpayer is unable to man-
21 age financial affairs due to disability” and inserting “while
22 taxpayer is unable to file due to disability or negligence
23 or malfeasance of Internal Revenue Service”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to returns filed after the date of
3 the enactment of this Act.

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