

118TH CONGRESS
1ST SESSION

H. R. 2675

To amend the Internal Revenue Code of 1986 to waive installment agreement fees for taxpayers with an income below 250 percent of the Federal poverty level and taxpayers using direct debit, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 18, 2023

Mr. GALLEGO 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 installment agreement fees for taxpayers with an income below 250 percent of the Federal poverty level and taxpayers using direct debit, 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 “Affordable Payment
5 Agreements for Taxpayers Act”.

1 **SEC. 2. WAIVER OF CERTAIN INSTALLMENT AGREEMENT**
2 **FEES.**

3 (a) IN GENERAL.—Section 6159(f)(2) is amended to
4 read as follows:

5 “(2) WAIVER OF FEES.—

6 “(A) LOW INCOME TAXPAYERS.—In the
7 case of any taxpayer with an adjusted gross in-
8 come, as determined for the most recent year
9 for which such information is available, which
10 does not exceed 250 percent of the applicable
11 poverty level (as determined by the Secretary),
12 no fee shall be imposed on an installment agree-
13 ment under this section.

14 “(B) DIRECT DEBIT.—In the case of any
15 taxpayer who has agreed to make payments
16 under an installment agreement by electronic
17 payment through a debit instrument, no fee
18 shall be imposed on an installment agreement
19 under this section.”.

20 (b) EFFECTIVE DATE.—The amendment made by
21 this section shall apply to agreements entered into on or
22 after the date of the enactment of this Act.

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