

Suspend the Rules and Pass the Bill, H.R. 495, With Amendments
**(The amendments strike all after the enacting clause and insert a
new text and a new title)**

113TH CONGRESS
1ST SESSION

H. R. 495

To make the Internal Revenue Service Free File Program permanent.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 5, 2013

Mr. ROSKAM (for himself and Mr. KIND) introduced the following bill; which
was referred to the Committee on Ways and Means

A BILL

To make the Internal Revenue Service Free File Program
permanent.

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 “Free File Program
5 Act of 2014”.

6 **SEC. 2. FREE ELECTRONIC FILING FOR LOW-INCOME AND**
7 **ELDERLY TAXPAYERS.**

8 (a) IN GENERAL.—The Secretary of the Treasury
9 shall, in cooperation with the private sector technology in-

1 industry, maintain a program that provides free individual
2 income tax preparation and electronic filing services to
3 low-income taxpayers and elderly taxpayers.

4 (b) REQUIREMENTS OF PROGRAM.—The Secretary
5 shall by regulation or other guidance prescribe with re-
6 spect to the program—

7 (1) the qualifications, selection process, and
8 contract term for businesses participating in the pro-
9 gram,

10 (2) a process for periodic review of businesses
11 participating in the program,

12 (3) procedures for terminating business partici-
13 pation in the program for failure to comply with any
14 program requirements, and

15 (4) such other procedures as the Secretary de-
16 termines are necessary or appropriate to carry out
17 the purposes of the program.

18 (c) FREE FILE PROGRAM.—The Internal Revenue
19 Service Free File program, as set forth in the notice pub-
20 lished in the Federal Register on November 4, 2002 (67
21 Fed. Reg. 67247), shall be treated as meeting the require-
22 ments of subsection (a).

Amend the title so as to read: “A bill to require that
the Secretary of the Treasury maintain a program to
provide free individual income tax preparation and elec-

tronic filing services for low-income and elderly taxpayers.”.