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(Original Signature of Member)

118TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the National Voter Registration Act of 1993 to treat certain tax return preparers as voter registration agencies under such Act for purposes of distributing voter registration application forms, and for other purposes.

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**IN THE HOUSE OF REPRESENTATIVES**

Mrs. WATSON COLEMAN introduced the following bill; which was referred to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the National Voter Registration Act of 1993 to treat certain tax return preparers as voter registration agencies under such Act for purposes of distributing voter registration application forms, 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 “Tax Filer Voter Reg-  
5       istration Act” or the “Filer Voter Act”.

1 **SEC. 2. TREATMENT OF TAX RETURN PREPARERS AS**  
2 **VOTER REGISTRATION AGENCIES FOR PUR-**  
3 **POSES OF DISTRIBUTING VOTER REGISTRA-**  
4 **TION APPLICATION FORMS.**

5 (a) TAX RETURN PREPARERS AS VOTER REGISTRA-  
6 TION AGENCIES.—

7 (1) IN GENERAL.—Section 7 of the National  
8 Voter Registration Act of 1993 (52 U.S.C. 20506)  
9 is amended by adding at the end the following new  
10 subsection:

11 “(e) SPECIAL RULES FOR TAX RETURN PRE-  
12 PARERS.—

13 “(1) TREATMENT AS VOTER REGISTRATION  
14 AGENCIES.—Subject to paragraph (2) and except as  
15 provided in paragraph (3), each tax return preparer  
16 in a State shall be treated as a voter registration  
17 agency designated by the State for purposes of this  
18 section.

19 “(2) METHODS OF MEETING REQUIREMENTS.—

20 “(A) AVAILABILITY OF FORMS IN OFFICE  
21 FOR CUSTOMERS WHO MEET PREPARER IN PER-  
22 SON.—A tax return preparer who provides tax  
23 return preparation services to customers who  
24 meet the preparer in person at the preparer’s  
25 office may meet the requirements applicable to  
26 the tax return preparer under this section by

1 displaying copies of the mail voter registration  
2 application form used by the State in which the  
3 office is located in a manner which ensures that  
4 the forms are visible and accessible to any cus-  
5 tomer who visits the office.

6 “(B) AVAILABILITY OF FORMS THROUGH  
7 HYPERLINK FOR CUSTOMERS WHO RECEIVE  
8 SERVICES ONLINE.—A tax return preparer who  
9 provides tax return preparation services to cus-  
10 tomers through online methods may meet the  
11 requirements applicable to the tax return pre-  
12 parer under this section—

13 “(i) by providing a hyperlink to the  
14 mail voter registration application form de-  
15 veloped by the Election Assistance Com-  
16 mission under section 9(a)(2), or to the  
17 website of the appropriate election official  
18 through which an individual may register  
19 to vote online, through the same computer  
20 software, service, or program by which the  
21 tax return preparer provides services to the  
22 customer online; and

23 “(ii) by ensuring that the hyperlink is  
24 prominently displayed to each customer

1           who receives any tax return preparation  
2           services from the tax return preparer.

3           “(3) EXCEPTIONS.—A tax return preparer shall  
4           not be required to meet the following requirements  
5           of this section which are otherwise applicable to a  
6           voter registration agency designated by the State for  
7           purposes of this section:

8                   “(A) Clause (iii) of subsection (a)(4)(A)  
9                   (relating to the acceptance of completed voter  
10                  registration application forms for transmittal to  
11                  the appropriate State election official).

12                  “(B) Subparagraph (B) of subsection  
13                  (a)(6) (relating to the provision of the form by  
14                  which an individual may apply to register to  
15                  vote at a voter registration agency and related  
16                  forms and statements).

17                  “(C) Subsection (d) (relating to the dead-  
18                  line for the transmittal of completed voter reg-  
19                  istration application forms to the appropriate  
20                  State election official).

21           “(4) DEFINITION.—In this subsection, the term  
22           ‘tax return preparer’ means—

23                   “(A) a tax return preparer described in  
24                   section 7701(a)(36) of the Internal Revenue

1 Code of 1986, other than a tax return preparer  
2 who—

3 “(i) during the taxable year, reason-  
4 ably expects to prepare fewer than 100 in-  
5 dividual tax returns, or

6 “(ii) during the previous taxable year,  
7 prepared fewer than 100 individual tax re-  
8 turns; or

9 “(B) any certified volunteer tax preparer  
10 who receives funding from the Secretary of the  
11 Treasury under the Community Volunteer In-  
12 come Tax Assistance Matching Grants Program  
13 or the Tax Counseling for the Elderly Program.

14 “(5) REGULATIONS.—The Election Assistance  
15 Commission, in consultation with the Secretary of  
16 the Treasury, shall promulgate such regulations as  
17 the Commission considers appropriate to carry out  
18 this subsection.”.

19 (2) EFFECTIVE DATE.—The amendment made  
20 by paragraph (1) shall apply with respect to taxable  
21 years occurring after December 2021.

22 (b) RESPONSIBILITIES OF SECRETARY OF THE  
23 TREASURY RELATING TO CERTIFIED VOLUNTEER TAX  
24 PREPARERS.—

1           (1) GUIDANCE TO CERTIFIED VOLUNTEER TAX  
2       PREPARERS RECEIVING FUNDING UNDER CERTAIN  
3       PROGRAMS.—The Secretary of the Treasury shall  
4       provide assistance and guidance to enable certified  
5       volunteer tax preparers who receive funding under  
6       the Community Volunteer Income Tax Assistance  
7       Matching Grants Program or the Tax Counseling  
8       for the Elderly Program to meet the requirements of  
9       section 7(e) of the National Voter Registration Act  
10      of 1993 (as added by subsection (a)).

11          (2) REVISION TO INTAKE AND INTERVIEW AND  
12      QUALITY REVIEW SHEET.—The Secretary of the  
13      Treasury shall revise the intake and interview and  
14      quality review sheet provided to an individual who  
15      utilizes the services of certified volunteer preparers  
16      to include the following question: “Do you want to  
17      receive a form today to register to vote or update  
18      your voter registration information?”, as well as a  
19      box for the individual to check to indicate whether  
20      or not the individual wants to receive such a form.

21          (3) DISPLAY OF INFORMATION AT SITES.—The  
22      Secretary of the Treasury shall revise the quality  
23      site requirements for volunteer tax preparers who re-  
24      ceive funding under the Community Volunteer In-  
25      come Tax Assistance Matching Grants Program or

1       the Tax Counseling for the Elderly Program to in-  
2       clude a requirement that the sites clearly and promi-  
3       nently display voter registration application forms.