

1 HOUSE JOINT RESOLUTION

2 WHEREAS, The slow-down in mail processing as a result of
3 recent terrorist activities has had a negative impact on the
4 timely payment of tax bills for taxpayers; and

5 WHEREAS, The threat of anthrax contamination has caused
6 the United States Postal Service to process the mail more
7 carefully; and

8 WHEREAS, As a result of the closer scrutiny applied to
9 the mail, a tax payment being mailed may not be post-marked
10 until one or two days after it is placed in the mail system;
11 and

12 WHEREAS, The Internal Revenue Service considers a tax
13 payment to be timely if the postmark on the envelope
14 containing the tax payment is on or before the tax due date
15 but imposes penalties and interest for late payment of taxes
16 if the envelope containing the tax payment is postmarked
17 after the tax due date; and

18 WHEREAS, Taxpayers should not be penalized for the
19 failure of a tax payment to receive a timely post mark even
20 though the taxpayer placed the payment in the mail system on
21 or before the tax due date; therefore be it

22 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE
23 NINETY-SECOND GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE
24 SENATE CONCURRING HEREIN, that we urge the United States
25 Congress to enact legislation to protect innocent taxpayers
26 from being charged interest and penalties for late payment of
27 taxes due to the postmark on the tax payment being after the
28 tax due date even though the taxpayer placed the payment in
29 the mail system on or before the tax due date; and be it
30 further

31 RESOLVED, That suitable copies of this resolution be

1 presented to each member of the Illinois congressional
2 delegation.