

Pub. L. 95-109, Sept. 20, 1977, 91 Stat. 874, as amended, which is classified generally to subchapter V (§1692 et seq.) of chapter 41 of Title 15, Commerce and Trade. For complete classification of this Act to the Code, see Short Title note set out under section 1601 of Title 15 and Tables.

EFFECTIVE DATE

Pub. L. 108-357, title VIII, §881(f), Oct. 22, 2004, 118 Stat. 1627, provided that: “The amendments made to [by] this section [enacting this section and section 7433A of this title, amending sections 7809 and 7811 of this title, and amending provisions set out as a note under section 7804 of this title] shall take effect on the date of the enactment of this Act [Oct. 22, 2004].”

BIENNIAL REPORT

Pub. L. 108-357, title VIII, §881(e), Oct. 22, 2004, 118 Stat. 1627, provided that: “The Secretary of the Treasury shall biennially submit (beginning in 2005) to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives a report with respect to qualified tax collection contracts under section 6306 of the Internal Revenue Code of 1986 (as added by this section) which includes—

- “(1) a complete cost benefit analysis,
- “(2) the impact of such contracts on collection enforcement staff levels in the Internal Revenue Service,
- “(3) the impact of such contracts on the total number and amount of unpaid assessments, and on the number and amount of assessments collected by Internal Revenue Service personnel after initial contact by a contractor,
- “(4) the amounts collected and the collection costs incurred (directly and indirectly) by the Internal Revenue Service,
- “(5) an evaluation of contractor performance,
- “(6) a disclosure safeguard report in a form similar to that required under section 6103(p)(5) of such Code, and
- “(7) a measurement plan which includes a comparison of the best practices used by the private collectors with the Internal Revenue Service’s own collection techniques and mechanisms to identify and capture information on successful collection techniques used by the contractors which could be adopted by the Internal Revenue Service.”

Subchapter B—Receipt of Payment

Sec.	
6311.	Payment of tax by commercially acceptable means.
[6312.	Repealed.]
6313.	Fractional parts of a cent.
6314.	Receipt for taxes.
6315.	Payments of estimated income tax.
6316.	Payment by foreign currency.
6317.	Payments of Federal unemployment tax for calendar quarter.

AMENDMENTS

- 1997—Pub. L. 105-34, title XII, §1205(b), Aug. 5, 1997, 111 Stat. 998, substituted “Payment of tax by commercially acceptable means” for “Payment by check or money order” in item 6311.
- 1971—Pub. L. 92-5, title I, §4(a)(2), Mar. 17, 1971, 85 Stat. 5, struck out item 6312 “Payment by United States notes and certificates of indebtedness”.
- 1969—Pub. L. 91-53, §2(f)(2), Aug. 7, 1969, 83 Stat. 93, added item 6317.

REPEALS

Pub. L. 92-5, title I, §4(a)(2), Mar. 17, 1971, 85 Stat. 5, which struck out item 6312, was repealed by Pub. L. 97-258, §5(b), Sept. 13, 1982, 96 Stat. 1068, 1081.

§ 6311. Payment of tax by commercially acceptable means

(a) Authority to receive

It shall be lawful for the Secretary to receive for internal revenue taxes (or in payment for internal revenue stamps) any commercially acceptable means that the Secretary deems appropriate to the extent and under the conditions provided in regulations prescribed by the Secretary.

(b) Ultimate liability

If a check, money order, or other method of payment, including payment by credit card, debit card, or charge card so received is not duly paid, or is paid and subsequently charged back to the Secretary, the person by whom such check, or money order, or other method of payment has been tendered shall remain liable for the payment of the tax or for the stamps, and for all legal penalties and additions, to the same extent as if such check, money order, or other method of payment had not been tendered.

(c) Liability of banks and others

If any certified, treasurer’s, or cashier’s check (or other guaranteed draft), or any money order, or any other means of payment that has been guaranteed by a financial institution (such as a credit card, debit card, or charge card transaction which has been guaranteed expressly by a financial institution) so received is not duly paid, the United States shall, in addition to its right to exact payment from the party originally indebted therefor, have a lien for—

- (1) the amount of such check (or draft) upon all assets of the financial institution on which drawn,
- (2) the amount of such money order upon all the assets of the issuer thereof, or
- (3) the guaranteed amount of any other transaction upon all the assets of the institution making such guarantee,

and such amount shall be paid out of such assets in preference to any other claims whatsoever against such financial institution, issuer, or guaranteeing institution, except the necessary costs and expenses of administration and the reimbursement of the United States for the amount expended in the redemption of the circulating notes of such financial institution.

(d) Payment by other means

(1) Authority to prescribe regulations

The Secretary shall prescribe such regulations as the Secretary deems necessary to receive payment by commercially acceptable means, including regulations that—

- (A) specify which methods of payment by commercially acceptable means will be acceptable,
- (B) specify when payment by such means will be considered received,
- (C) identify types of nontax matters related to payment by such means that are to be resolved by persons ultimately liable for payment and financial intermediaries, without the involvement of the Secretary, and
- (D) ensure that tax matters will be resolved by the Secretary, without the involvement of financial intermediaries.