

ices, vehicle costs, utilities, communications, software, technology, postage, printing and reproduction, supplies and materials, lands and structures, insurance claims, and indemnities for special compliance personnel hired and employed under this section, and

(C) reimbursement of the Internal Revenue Service or other government agencies for the cost of administering the qualified tax collection program under section 6306.

For purposes of subparagraph (B), the cost of management and supervision of special compliance personnel shall be taken into account as direct overhead costs to the extent such costs, when included in total program costs under this paragraph, do not represent more than 10 percent of such total costs.

(Added Pub. L. 114-94, div. C, title XXXII, §32103(b), Dec. 4, 2015, 129 Stat. 1736; amended Pub. L. 116-25, title I, §1205(d), July 1, 2019, 133 Stat. 989.)

#### AMENDMENTS

2019—Subsec. (b)(2). Pub. L. 116-25, §1205(d)(1)(A), substituted period for “, and no funds from such account shall be expended for the hiring of any personnel other than special compliance personnel.”

Subsec. (b)(3). Pub. L. 116-25, §1205(d)(1)(B), substituted “for other than program costs.” for “for any purpose other than for costs under such program associated with the employment of special compliance personnel and the retraining and reassignment of current noncollections personnel as special compliance personnel, and to reimburse the Internal Revenue Service or other government agencies for the cost of administering qualified tax collection contracts under section 6306.”

Subsec. (d)(2)(B). Pub. L. 116-25, §1205(d)(2), substituted “communications, software, technology” for “telecommunications”.

Subsec. (d)(2)(C). Pub. L. 116-25, §1205(d)(3), added subpar. (C).

#### EFFECTIVE DATE OF 2019 AMENDMENT

Amendment by Pub. L. 116-25 applicable to amounts expended from the special compliance personnel program account after July 1, 2019, see section 1205(e)(3) of Pub. L. 116-25, set out in a note under section 6306 of this title.

### 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	Repealed.]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.