

## PAYMENT OF TAXES BY CHECK AND MONEY ORDER

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APRIL 28 (legislative day, APRIL 12), 1944.—Ordered to be printed

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Mr. GEORGE, from the Committee on Finance, submitted the following

## REPORT

[To accompany S. 1419]

The Committee on Finance to whom was referred the bill (S. 1419) to authorize collectors of internal revenue to receive cashier's checks of certain banking institutions in payment for revenue stamps, having considered the same, report favorably thereon with amendments and recommend that the bill as amended do pass.

The bill makes certain changes in the law relating to payment of revenue taxes by check. As amended by the committee, it embodies recommendations made by the Treasury Department and has the approval of that Department.

Under the committee amendment collectors of internal revenue will be authorized to receive for internal revenue taxes, and in payment of stamps to be used in payment of internal revenue taxes, cashiers' and treasurers' checks and United States postal money orders. Under the existing law only certified checks may be so accepted although United States postal money orders have always been accepted for internal revenue taxes and in payment of stamps; so that the inclusion of money orders in the proposed legislation does not represent any change in the law in this respect.

The bill as amended further provides that in addition to the checks specified above collectors may receive other checks, that is, personal checks, in payment of taxes other than those payable by stamp. The present law authorizes collectors to receive uncertified checks in payment of income, war profits and excess-profits taxes, and any other taxes payable other than by stamp. There is thus no change in the substantive provision in the case of personal checks.

Necessary changes are made in the law relating to discharge of liability corresponding to the change in authority to receive checks and money orders in payment of taxes and stamps.