

111TH CONGRESS
1ST SESSION

H. R. 508

To allow a refundable credit against Federal income tax for the purchase of digital-to-analog converter boxes for taxpayers who did not use coupons.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 14, 2009

Mr. BRALEY of Iowa introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To allow a refundable credit against Federal income tax for the purchase of digital-to-analog converter boxes for taxpayers who did not use coupons.

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 “DTV Converter Box
5 Rebate Act of 2009”.

1 **SEC. 2. REFUNDABLE TAX CREDIT FOR THE PURCHASE OF**
2 **DIGITAL-TO-ANALOG CONVERTER BOXES.**

3 (a) ALLOWANCE OF CREDIT.—In the case of an indi-
4 vidual, there shall be allowed as a credit against the tax
5 imposed by chapter 1 of the Internal Revenue Code of
6 1986 for the taxable year an amount equal to \$40 for each
7 digital-to-analog converter box purchased by the taxpayer
8 during the taxable year.

9 (b) LIMITATIONS.—

10 (1) MAXIMUM AMOUNT.—The credit allowed
11 under subsection (a) shall not exceed \$80.

12 (2) REDUCTION OF CREDIT AMOUNT FOR COU-
13 PON REDEMPTION.—The credit allowed under sub-
14 section (a) shall be reduced by \$40 for each digital-
15 to-analog converter box coupon redeemed by the tax-
16 payer.

17 (c) DEFINITIONS.—For purposes of this Act—

18 (1) COUPON.—The term “digital-to-analog con-
19 verter box coupon” means a coupon (or similar
20 method of payment assistance) issued under section
21 3005 of the Digital Television Transition and Public
22 Safety Act of 2005 (Public Law 109–171; 120 Stat.
23 23).

24 (2) CONVERTER BOX.—The term “digital-to-
25 analog converter box” means a digital-to-analog con-
26 verter box described in section 3005(d) of such Act

1 which was purchased by the taxpayer after January
2 1, 2009, but before June 30, 2009.

3 (d) CREDIT REFUNDABLE.—For purposes of the In-
4 ternal Revenue Code of 1986, the credit allowed under
5 subsection (a) shall be treated as allowed under subpart
6 C of part IV of subchapter A of chapter 1 of the Internal
7 Revenue Code of 1986.

8 (e) REGULATIONS.—The Secretary of the Treasury,
9 in consultation with the Assistant Secretary for Commu-
10 nications and Information of the Department of Com-
11 merce, shall prescribe such regulations and other guidance
12 as may be necessary or appropriate to carry out the pur-
13 poses of this section and to prevent allowance of a credit
14 with respect to any taxpayer who purchases a digital-to-
15 analog converter box for which a digital-to-analog con-
16 verter box coupon has been redeemed.

17 **SEC. 3. EDUCATION EFFORT.**

18 The Assistant Secretary for Communications and In-
19 formation of the Department of Commerce shall take ap-
20 propriate actions to educate consumers and retailers about
21 the tax credit established under section 2 as an alternative
22 to requesting and redeeming a digital-to-analog converter
23 box coupon.

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