

Calendar No. 456

111TH CONGRESS
2^D SESSION

H. R. 5552

IN THE SENATE OF THE UNITED STATES

JUNE 30, 2010

Received and read the first time

JULY 12, 2010

Read the second time and placed on the calendar

AN ACT

To amend the Internal Revenue Code of 1986 to require that the payment of the manufacturers' excise tax on recreational equipment be paid quarterly and to provide for the assessment by the Secretary of the Treasury of certain criminal restitution.

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 “Firearms Excise Tax
 5 Improvement Act of 2010”.

6 **SEC. 2. TIME FOR PAYMENT OF MANUFACTURERS’ EXCISE**
 7 **TAX ON RECREATIONAL EQUIPMENT.**

8 (a) IN GENERAL.—Subsection (d) of section 6302 of
 9 the Internal Revenue Code of 1986 (relating to mode or
 10 time of collection) is amended to read as follows:

11 “(d) TIME FOR PAYMENT OF MANUFACTURERS’ EX-
 12 CISE TAX ON RECREATIONAL EQUIPMENT.—The taxes
 13 imposed by subchapter D of chapter 32 of this title (relat-
 14 ing to taxes on recreational equipment) shall be due and
 15 payable on the date for filing the return for such taxes.”.

16 (b) EFFECTIVE DATE.—The amendment made by
 17 subsection (a) shall apply to articles sold by the manufac-
 18 turer, producer, or importer after the date of the enact-
 19 ment of this Act.

20 **SEC. 3. ASSESSMENT OF CERTAIN CRIMINAL RESTITUTION.**

21 (a) IN GENERAL.—Subsection (a) of section 6201 of
 22 the Internal Revenue Code of 1986 is amended by adding
 23 at the end the following new paragraph:

24 “(4) CERTAIN ORDERS OF CRIMINAL RESTITU-
 25 TION.—

1 “(A) IN GENERAL.—The Secretary shall
2 assess and collect the amount of restitution
3 under an order pursuant to section 3556 of title
4 18, United States Code, for failure to pay any
5 tax imposed under this title in the same manner
6 as if such amount were such tax.

7 “(B) TIME OF ASSESSMENT.—An assess-
8 ment of an amount of restitution under an
9 order described in subparagraph (A) shall not
10 be made before all appeals of such order are
11 concluded and the right to make all such ap-
12 peals has expired.

13 “(C) RESTRICTION ON CHALLENGE OF AS-
14 SESSMENT.—The amount of such restitution
15 may not be challenged by the person against
16 whom assessed on the basis of the existence or
17 amount of the underlying tax liability in any
18 proceeding authorized under this title (including
19 in any suit or proceeding in court permitted
20 under section 7422).”.

21 (b) EXCEPTION FROM CERTAIN RESTRICTIONS ON
22 ASSESSMENT AND COLLECTION.—

23 (1) NO PETITION TO TAX COURT, NO RESTRIC-
24 TION ON FURTHER DEFICIENCY LETTERS, ETC.—

25 Subsection (b) of section 6213 of such Code is

1 amended by adding at the end the following new
2 paragraph:

3 “(5) CERTAIN ORDERS OF CRIMINAL RESTITU-
4 TION.—If the taxpayer is notified that an assess-
5 ment has been or will be made pursuant to section
6 6201(a)(4)—

7 “(A) such notice shall not be considered as
8 a notice of deficiency for the purposes of sub-
9 section (a) (prohibiting assessment and collec-
10 tion until notice of the deficiency has been
11 mailed), section 6212(c)(1) (restricting further
12 deficiency letters), or section 6512(a) (prohib-
13 iting credits or refunds after petition to the Tax
14 Court), and

15 “(B) subsection (a) shall not apply with re-
16 spect to the amount of such assessment.”.

17 (2) TIME LIMITATIONS ON ASSESSMENT AND
18 COLLECTION.—Subsection (c) of section 6501 of
19 such Code is amended by adding at the end the fol-
20 lowing new paragraph:

21 “(11) CERTAIN ORDERS OF CRIMINAL RESTITU-
22 TION.—In the case of any amount described in sec-
23 tion 6201(a)(4), such amount may be assessed, or a
24 proceeding in court for the collection of such amount
25 may be begun without assessment, at any time.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to restitution ordered after the
3 date of the enactment of this Act.

4 **SEC. 4. BUDGETARY PROVISIONS.**

5 (a) TIME FOR PAYMENT OF CORPORATE ESTIMATED
6 TAXES.—The percentage under paragraph (2) of section
7 561 of the Hiring Incentives to Restore Employment Act
8 in effect on the date of the enactment of this Act is in-
9 creased by 0.25 percentage points.

10 (b) PAYGO COMPLIANCE.—The budgetary effects of
11 this Act, for the purpose of complying with the Statutory
12 Pay-As-You-Go Act of 2010, shall be determined by ref-
13 erence to the latest statement titled “Budgetary Effects
14 of PAYGO Legislation” for this Act, submitted for print-
15 ing in the Congressional Record by the Chairman of the
16 House Budget Committee, provided that such statement
17 has been submitted prior to the vote on passage.

Passed the House of Representatives June 29, 2010.

Attest: LORRAINE C. MILLER,
Clerk.

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