

112TH CONGRESS  
1ST SESSION

# S. 72

To repeal the expansion of information reporting requirements for payments of \$600 or more to corporations, and for other purposes.

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## IN THE SENATE OF THE UNITED STATES

JANUARY 25 (legislative day, JANUARY 5), 2011

Mr. BAUCUS (for himself, Mr. REID, Mr. BROWN of Massachusetts, Mr. BROWN of Ohio, Mr. BEGICH, Mr. CARDIN, Ms. LANDRIEU, Mr. NELSON of Nebraska, Ms. STABENOW, Mr. SCHUMER, Ms. KLOBUCHAR, Mrs. SHAHEEN, Mr. MENENDEZ, Mr. ROCKEFELLER, Ms. CANTWELL, Mr. MANCHIN, Mr. COONS, and Mr. FRANKEN) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To repeal the expansion of information reporting requirements for payments of \$600 or more to corporations, and for other purposes.

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 “Small Business Paper-  
5 work Mandate Elimination Act of 2011”.

1 **SEC. 2. REPEAL OF EXPANSION OF INFORMATION REPORT-**  
2 **ING REQUIREMENTS.**

3 Section 9006 of the Patient Protection and Afford-  
4 able Care Act, and the amendments made thereby, are  
5 hereby repealed; and the Internal Revenue Code of 1986  
6 shall be applied as if such section, and amendments, had  
7 never been enacted.

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