

105TH CONGRESS
1ST SESSION

H. R. 755

To amend the Internal Revenue Code of 1986 to allow individuals to designate any portion of their income tax overpayments, and to make other contributions, for the benefit of units of the National Park System.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 13, 1997

Mr. DUNCAN (for himself, Mr. HAYWORTH, Mr. HEFLEY, Ms. RIVERS, Mr. ROMERO-BARCELÓ, Mr. GORDON, Mr. CALVERT, Mr. NETHERCUTT, Mr. BARTLETT of Maryland, Mr. BAKER, Mr. WAMP, Ms. NORTON, Mr. SPRATT, Ms. MOLINARI, Mr. PAYNE, Mr. LATOURETTE, Ms. LOFGREN, Mr. REGULA, Mr. HANSEN, Mr. GALLEGLY, Mr. LIPINSKI, Mr. DAN SCHAEFER of Colorado, Mr. HOLDEN, Mr. STEARNS, Mr. FALEOMAVAEGA, Mr. EHLERS, Mrs. SMITH of Washington, Mr. FRELINGHUYSEN, Mr. GEJDENSON, Mr. BEREUTER, and Mr. JENKINS) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Resources, 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 amend the Internal Revenue Code of 1986 to allow individuals to designate any portion of their income tax overpayments, and to make other contributions, for the benefit of units of the National Park System.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. DESIGNATION OF OVERPAYMENTS AND CON-**
 2 **TRIBUTIONS FOR THE BENEFIT OF UNITS OF**
 3 **THE NATIONAL PARK SYSTEM.**

4 (a) IN GENERAL.—Subchapter A of chapter 61 of the
 5 Internal Revenue Code of 1986 is amended by adding at
 6 the end the following new part:

7 **“PART IX—DESIGNATION OF OVERPAYMENTS**
 8 **AND CONTRIBUTIONS FOR THE BENEFIT OF**
 9 **UNITS OF THE NATIONAL PARK SYSTEM**

“Sec. 6097. Designation.

10 **“SEC. 6097. DESIGNATION.**

11 “(a) IN GENERAL.—In the case of an individual, with
 12 respect to each taxpayer’s return for the taxable year of
 13 the tax imposed by chapter 1, such taxpayer may des-
 14 ignate that—

15 “(1) a specified portion (but not less than \$1)
 16 of any overpayment of tax for such taxable year, and

17 “(2) any cash contribution which the taxpayer
 18 includes with such return,

19 shall be used for the benefit of units of the National Park
 20 System.

21 “(b) MANNER AND TIME OF DESIGNATION.—A des-
 22 ignation under subsection (a) may be made with respect
 23 to any taxable year only at the time of filing the return
 24 of the tax imposed by chapter 1 for such taxable year.
 25 Such designation shall be made in such manner as the

1 Secretary prescribes by regulations except that such des-
 2 ignation shall be made either on the first page of the re-
 3 turn or on the page bearing the taxpayer's signature.

4 “(c) OVERPAYMENTS TREATED AS REFUNDED.—For
 5 purposes of this title, any portion of an overpayment of
 6 tax designated under subsection (a) shall be treated as
 7 being refunded to the taxpayer as of the last date pre-
 8 scribed for filing the return of tax imposed by chapter 1
 9 (determined without regard to extensions) or, if later, the
 10 date the return is filed.”

11 (b) CLERICAL AMENDMENT.—The table of parts for
 12 subchapter A of chapter 61 of such Code is amended by
 13 adding at the end thereof the following new item:

“Part IX. Designation of overpayments and contributions for the
 benefit of units of the National Park System.”

14 (c) EFFECTIVE DATE.—The amendments made by
 15 this section shall apply to taxable years beginning after
 16 December 31, 1997.

17 **SEC. 2. NATIONAL PARKS TRUST FUND.**

18 (a) IN GENERAL.—Subchapter A of chapter 98 of the
 19 Internal Revenue Code of 1986 (relating to trust fund
 20 code) is amended by adding at the end the following new
 21 section:

22 **“SEC. 9512. NATIONAL PARKS TRUST FUND.**

23 “(a) CREATION OF TRUST FUND.—There is estab-
 24 lished in the Treasury of the United States a trust fund

1 to be known as the ‘National Parks Trust Fund’, consist-
2 ing of such amounts as may be appropriated or credited
3 to the National Parks Trust Fund as provided in this sec-
4 tion or section 9602(b).

5 “(b) TRANSFER TO NATIONAL PARKS TRUST FUND
6 OF AMOUNTS DESIGNATED.—There is hereby appro-
7 priated to the National Parks Trust Fund amounts equiv-
8 alent to the amounts designated under section 6097 and
9 received in the Treasury.

10 “(c) EXPENDITURES FROM TRUST FUND.—

11 “(1) IN GENERAL.—The Secretary shall pay,
12 not less often than quarterly, to the Director of the
13 National Park Service from the National Parks
14 Trust Fund an amount equal to the amount in such
15 Fund as of the time of such payment less any ad-
16 ministrative expenses of the Secretary which may be
17 paid under paragraph (2). Amounts paid under this
18 subsection shall be used only for operations, mainte-
19 nance, and construction within the units of the Na-
20 tional Park System and may not be used for land
21 acquisition.

22 “(2) ADMINISTRATIVE EXPENSES.—Amounts in
23 the National Parks Trust Fund shall be available to
24 pay the administrative expenses of the Department
25 of the Treasury directly allocable to—

1 “(A) modifying the individual income tax
2 return forms to carry out section 6097,

3 “(B) carrying out this chapter with respect
4 to such Fund, and

5 “(C) processing amounts received under
6 section 6097 and transferring such amounts to
7 such Fund.”

8 (b) CLERICAL AMENDMENT.—The table of sections
9 for such subchapter A is amended by adding at the end
10 the following new item:

 “Sec. 9512. National Parks Trust Fund.”

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