

107TH CONGRESS
2D SESSION

H. R. 3709

To amend the Internal Revenue Code of 1986 to provide that only after-tax contributions may be made to the Presidential Election Campaign Fund and that taxpayers may designate contributions for a particular national political party, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 7, 2002

Mr. WATTS of Oklahoma introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on House Administration, 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 provide that only after-tax contributions may be made to the Presidential Election Campaign Fund and that taxpayers may designate contributions for a particular national political party, 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 “Election Fund Free
5 Choice and Savings Act of 2002”.

1 **SEC. 2. CONTRIBUTIONS TO PRESIDENTIAL ELECTION**
 2 **CAMPAIGN FUND.**

3 (a) IN GENERAL.—Part VIII of subchapter A of
 4 chapter 61 of the Internal Revenue Code of 1986 (relating
 5 to designation of income tax payments to Presidential
 6 Election Campaign Fund) is amended to read as follows:

7 **“PART VIII—CONTRIBUTIONS TO PRESIDENTIAL**
 8 **ELECTION CAMPAIGN FUND**

“Sec. 6096. Contributions by individuals.

9 **“SEC. 6096. CONTRIBUTIONS BY INDIVIDUALS.**

10 “(a) IN GENERAL.—Every individual may designate
 11 for the taxable year—

12 “(1) that \$3 (\$6 in the case of a joint return)
 13 of the amounts described in subsection (b) be paid
 14 over to the Presidential Election Campaign Fund in
 15 accordance with the provisions of section 9006(a),
 16 and

17 “(2) that any whole dollar amount of the
 18 amount so paid over shall be paid by such Fund to
 19 any major party or minor party (as such terms are
 20 defined in section 9002) specified by such individual.

21 “(b) AMOUNTS WHICH MAY BE DESIGNATED.—The
 22 amounts described in this subsection are—

23 “(1) any overpayment of the tax imposed by
 24 chapter 1 for the taxable year, and

1 “(2) any cash contribution which the taxpayer
2 includes with the taxpayer’s return of such tax for
3 the taxable year.

4 “(c) MANNER AND TIME OF DESIGNATION.—A des-
5 ignation under subsection (a) may be made only at the
6 time of filing the return of the tax imposed by chapter
7 1 for the taxable year. Such designation shall be made
8 in such manner as the Secretary prescribes by regulations
9 except that such designation shall be made either on the
10 first page of the return or on the page bearing the tax-
11 payer’s signature.

12 “(d) OVERPAYMENTS TREATED AS REFUNDED.—
13 For purposes of this title, any portion of an overpayment
14 of tax designated under subsection (a) shall be treated as
15 being refunded to the taxpayer as of the last date pre-
16 scribed for filing the return of tax imposed by chapter 1
17 (determined without regard to extensions) or, if later, the
18 date the return is filed.”

19 (b) CONFORMING AMENDMENTS.—

20 (1) PAYMENTS TO PARTIES.—Section 9006 of
21 such Code is amended by adding at the end the fol-
22 lowing new subsection:

23 “(d) PAYMENT OF DESIGNATED AMOUNTS TO PAR-
24 TIES.—In addition to any other accounts maintained in
25 the Fund, the Secretary shall maintain in the Fund a sep-

1 arate account for the national committee of each major
 2 party and minor party for the receipt of amounts des-
 3 ignated by individuals under section 6096(a)(2), and shall
 4 deposit in each such account amounts equal to the
 5 amounts so designated.”.

6 (2) OTHER CONFORMING AMENDMENTS.—(A)

7 The first sentence of section 9006(b) of such Code
 8 is amended by inserting after “fund” the following:
 9 “(drawing from amounts designated by individuals
 10 under section 6096(a)(1))”.

11 (B) The third sentence of section 9008(a) of
 12 such Code is amended by striking “section 6096”
 13 and inserting “section 6096(a)(1)”.

14 (C) The second sentence of section 9037(a) of
 15 such Code is amended by striking “account,” and in-
 16 serting the following: “account (drawing from
 17 amounts designated by individuals under section
 18 6096(a)(1)),”.

19 (c) CLERICAL AMENDMENT.—The item relating to
 20 part VIII in the table of parts for subchapter A of chapter
 21 61 of such Code is amended to read as follows:

“Part VIII. Contributions to Presidential Election Campaign
 Fund.”

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2002.

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