

109TH CONGRESS
1ST SESSION

H. R. 3790

To amend the Internal Revenue Code of 1986 to allow individuals to designate income tax overpayments to support relief efforts in response to Hurricane Katrina.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 15, 2005

Mr. KIND introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Transportation and Infrastructure, 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 income tax overpayments to support relief efforts in response to Hurricane Katrina.

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. DESIGNATION OF INCOME TAX OVERPAYMENTS**

4 **TO SUPPORT RELIEF EFFORTS IN RESPONSE**

5 **TO HURRICANE KATRINA.**

6 (a) DESIGNATION.—

7 (1) IN GENERAL.—Subchapter A of chapter 61
8 of the Internal Revenue Code of 1986 (relating to

1 information and returns) is amended by adding at
2 the end the following new part:

3 **“PART IX—DESIGNATION OF OVERPAYMENTS TO**
4 **HURRICANE KATRINA RELIEF FUND**

“Sec. 6098. Designation to Hurricane Katrina Relief Fund.

5 **“SEC. 6098. DESIGNATION TO HURRICANE KATRINA RELIEF**
6 **FUND.**

7 “(a) IN GENERAL.—In the case of an individual, with
8 respect to each taxpayer’s return for the taxable year of
9 the tax imposed by chapter 1, such taxpayer may des-
10 ignate that a specified portion (not less than \$1) of any
11 overpayment of tax for such taxable year be paid over to
12 the Hurricane Katrina Relief Fund.

13 “(b) MANNER AND TIME OF DESIGNATION.—A des-
14 ignation under subsection (a) may be made with respect
15 to any taxable year only at the time of filing the return
16 of the tax imposed by chapter 1 for such taxable year.
17 Such designation shall be made in such manner as the
18 Secretary prescribes by regulations except that such des-
19 ignation shall be made either on the first page of the re-
20 turn or on the page bearing the taxpayer’s signature.

21 “(c) OVERPAYMENTS TREATED AS REFUNDED.—For
22 purposes of this title, any portion of an overpayment of
23 tax designated under subsection (a) shall be treated as—

1 “(1) being refunded to the taxpayer as of the
 2 last date prescribed for filing the return of tax im-
 3 posed by chapter 1 (determined without regard to
 4 extensions) or, if later, the date the return is filed,
 5 and

6 “(2) a contribution made by such taxpayer on
 7 such date to the United States.”.

8 (2) CLERICAL AMENDMENT.—The table of
 9 parts for subchapter A of chapter 61 of such Code
 10 is amended by adding at the end the following new
 11 item:

“PART IX. DESIGNATION OF OVERPAYMENTS TO HURRICANE KATRINA
 RELIEF FUND”.

12 (b) HURRICANE KATRINA RELIEF FUND.—

13 (1) IN GENERAL.—Subchapter A of chapter 98
 14 of such Code (relating to establishment of trust
 15 funds) is amended by adding at the end the fol-
 16 lowing new section:

17 **“SEC. 9511. HURRICANE KATRINA RELIEF FUND.**

18 “(a) CREATION OF TRUST FUND.—There is estab-
 19 lished in the Treasury of the United States a trust fund
 20 to be known as the ‘Hurricane Katrina Relief Fund’, con-
 21 sisting of such amounts as may be appropriated or cred-
 22 ited to such fund as provided in this section or section
 23 9602(b).

1 “(b) TRANSFERS TO TRUST FUND.—There are here-
 2 by appropriated to the Hurricane Katrina Relief Fund
 3 amounts equivalent to the amounts designated under sec-
 4 tion 6098.

5 “(c) EXPENDITURES.—Amounts in the Hurricane
 6 Katrina Relief Fund shall be available to the Department
 7 of Homeland Security, as provided in appropriation Acts,
 8 for the purpose of carrying out relief efforts related to
 9 Hurricane Katrina.

10 “(d) REPORT.—The Secretary of Homeland Security
 11 shall prepare and submit an annual report to Congress
 12 on the use of amounts in the Hurricane Katrina Relief
 13 Fund.”.

14 (2) CLERICAL AMENDMENT.—The table of sec-
 15 tions for subchapter A of chapter 98 of such Code
 16 is amended by adding at the end the following new
 17 item:

“Sec. 9511. Hurricane Katrina Relief Fund.”.

18 (c) EFFECTIVE DATES.—

19 (1) DESIGNATIONS.—The amendments made by
 20 subsection (a) shall apply to taxable years ending
 21 after the date of the enactment of this Act.

22 (2) ESTABLISHMENT OF TRUST FUND.—The
 23 amendments made by subsection (b) shall take effect
 24 on the date of the enactment of this Act.