

110TH CONGRESS
2D SESSION

H. R. 5728

To amend the Internal Revenue Code of 1986 to allow individual taxpayers to designate a portion of income taxes to fund the improvement of barriers at the United States border, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 8, 2008

Mrs. CAPITO (for herself, Mr. TANCREDO, Mr. BILBRAY, Mr. MARCHANT, Mr. POE, and Mr. MILLER of Florida) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Homeland Security, 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 individual taxpayers to designate a portion of income taxes to fund the improvement of barriers at the United States border, 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 “Border Fence Trust
5 Fund Act of 2008”.

1 **SEC. 2. DESIGNATION OF INCOME TAX PAYMENTS TO BOR-**
2 **DER IMPROVEMENT TRUST FUND.**

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

7 **“PART IX—DESIGNATION OF INCOME TAX PAY-**
8 **MENTS TO BORDER IMPROVEMENT TRUST**
9 **FUND**

“Sec. 6097. Designation to Border Improvement Trust Fund.

10 **“SEC. 6097. DESIGNATION TO BORDER IMPROVEMENT**
11 **TRUST FUND.**

12 “(a) IN GENERAL.—Every individual (other than a
13 nonresident alien) whose adjusted income tax liability for
14 the taxable year is \$5 or more may designate that \$5 shall
15 be paid over to the Border Improvement Trust Fund in
16 accordance with the provisions of section 9511. In the case
17 of a joint return of husband and wife having an income
18 tax liability of \$10 or more, each spouse may designate
19 that \$10 shall be paid to the fund.

20 “(b) ADJUSTED INCOME TAX LIABILITY.—For pur-
21 poses of subsection (a), the adjusted income tax liability
22 of an individual for any taxable year is the amount equal
23 to the excess (if any) of—

1 “(1) the income tax liability (as defined in sec-
 2 tion 6096(b)) of the individual for the taxable year,
 3 over

4 “(2) any amount designated by the individual
 5 (and, in the case of a joint return, any amount des-
 6 ignated by the individual’s spouse) under section
 7 6096(a) for such taxable year.

8 “(c) MANNER AND TIME OF DESIGNATION.—Rules
 9 similar to the rules of section 6096(c) shall apply for pur-
 10 poses of this section.”.

11 (b) ESTABLISHMENT OF BORDER IMPROVEMENT
 12 TRUST FUND.—Subchapter A of chapter 98 of such Code
 13 (relating to establishment of trust funds) is amended by
 14 adding at the end the following new section:

15 **“SEC. 9511. BORDER IMPROVEMENT TRUST FUND.**

16 “(a) ESTABLISHMENT OF BORDER IMPROVEMENT
 17 TRUST FUND.—There is hereby established in the Treas-
 18 ury of the United States a trust fund to be known as the
 19 ‘Border Improvement Trust Fund’, consisting of such
 20 amounts as may be appropriated or credited to such Trust
 21 Fund as provided in this section or section 9602(b).

22 “(b) TRANSFERS TO TRUST FUND.—There are here-
 23 by appropriated to the Border Improvement Trust Fund
 24 amounts equivalent to the amounts designated under sec-

tion 6097 (relating to designation to Border Improvement Trust Fund).

“(c) EXPENDITURES.—Amounts in the Border Improvement Trust Fund shall be available, as provided by appropriations Acts, for making expenditures to carry out section 102 of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, as in effect on the date of the enactment of this section.”.

(c) CLERICAL AMENDMENTS.—(1) The table of parts for subchapter A of chapter 61 of such Code is amended by adding at the end the following new item:

“PART IX. DESIGNATION OF INCOME TAX PAYMENTS TO BORDER IMPROVEMENT TRUST FUND.”.

(2) The table of sections for subchapter A of chapter 98 of such Code is amended by adding at the end the following new item:

“Sec. 9511. Border Improvement Trust Fund.”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

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