

111TH CONGRESS  
1ST SESSION

# H. R. 510

To amend the Internal Revenue Code of 1986 to require that the payment of the manufacturers' excise tax on recreational equipment be paid quarterly.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 14, 2009

Mr. KIND (for himself, Mr. RYAN of Wisconsin, Mr. BOREN, Mr. ROSS, Mr. MILLER of Florida, Mr. TANNER, Mr. ALTMIRE, Mr. DAVIS of Alabama, Mr. MATHESON, Mr. WILSON of South Carolina, Mr. BURTON of Indiana, Mr. McHUGH, and Mrs. BACHMANN) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to require that the payment of the manufacturers' excise tax on recreational equipment be paid quarterly.

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. TIME FOR PAYMENT OF MANUFACTURERS' EX-**  
4               **CISE TAX ON RECREATIONAL EQUIPMENT.**

5               (a) IN GENERAL.—Subsection (d) of section 6302 of  
6       the Internal Revenue Code of 1986 (relating to mode or  
7       time of collection) is amended to read as follows:

1       “(d) TIME FOR PAYMENT OF MANUFACTURERS’ EX-  
2       CISE TAX ON RECREATIONAL EQUIPMENT.—The taxes  
3       imposed by subchapter D of chapter 32 of this title (relat-  
4       ing to taxes on recreational equipment) shall be due and  
5       payable on the date for filing the return for such taxes.”.

6       (b) EFFECTIVE DATE.—The amendment made by  
7       subsection (a) shall apply to articles sold by the manufac-  
8       turer, producer, or importer after the date of the enact-  
9       ment of this Act.

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