

111TH CONGRESS
2D SESSION

H. R. 6105

To amend the Internal Revenue Code of 1986 to extend the payroll tax relief under the HIRE Act, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 10, 2010

Mr. TONKO (for himself and Mr. ETHERIDGE) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to extend the payroll tax relief under the HIRE Act, 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 “HIRE Now Tax Cut
5 Extension Act of 2010”.

6 **SEC. 2. EXTENSION OF PAYROLL TAX FORGIVENESS FOR**
7 **HIRING UNEMPLOYED WORKERS UNDER**
8 **HIRE ACT.**

9 (a) EXTENSION.—

1 (1) IN GENERAL.—Subsection (d) of section
2 3111 of the Internal Revenue Code of 1986 is
3 amended—

4 (A) by striking “with respect to employ-
5 ment during the period beginning on the day
6 after the date of the enactment of this sub-
7 section and ending on December 31, 2010,” in
8 paragraph (1) and inserting “during the appli-
9 cable period with respect to employment”,

10 (B) by striking “January 1, 2011” in
11 paragraph (3) and inserting “July 1, 2011”,

12 (C) by redesignating paragraph (5) as
13 paragraph (6) and by inserting after paragraph
14 (4) the following new paragraph:

15 “(5) APPLICABLE PERIOD.—For purposes of
16 paragraph (1), the applicable period is—

17 “(A) with respect to any qualified indi-
18 vidual who begins employment after February
19 3, 2010, the period beginning after March 18,
20 2010, and ending on December 31, 2010, and

21 “(B) with respect to any qualified indi-
22 vidual who begins employment after July 22,
23 2010, the period beginning on the day after the
24 date of the enactment of this paragraph and
25 ending on June 30, 2011.”, and

1 (D) by inserting “AND 2011” after “2010”
2 in the heading thereof.

3 (2) RAILROAD RETIREMENT TAXES.—Sub-
4 section (c) of section 3221 of such Code is amend-
5 ed—

6 (A) by striking “during the period begin-
7 ning on the day after the date of the enactment
8 of this subsection and ending on December 31,
9 2010” in paragraph (1) and inserting “during
10 the applicable period”,

11 (B) by striking “January 1, 2011” in
12 paragraph (3) and inserting “July 1, 2011”,

13 (C) by redesignating paragraph (5) as
14 paragraph (6) and by inserting after paragraph
15 (4) the following new paragraph:

16 “(5) APPLICABLE PERIOD.—For purposes of
17 paragraph (1), the applicable period is—

18 “(A) with respect to any qualified indi-
19 vidual who begins employment after February
20 3, 2010, the period beginning after March 18,
21 2010, and ending on December 31, 2010, and

22 “(B) with respect to any qualified indi-
23 vidual who begins employment after July 22,
24 2010, the period beginning on the day after the

1 date of the enactment of this paragraph and
 2 ending on June 30, 2011.”, and

3 (D) by inserting “AND 2011” after “2010”
 4 in the heading thereof.

5 (b) TREATMENT OF TEMPORARY CENSUS WORK-
 6 ERS.—Sections 3111(d)(3) and 3121(c)(3) of the such
 7 Code are each amended by adding at the end the following
 8 new flush sentence:

9 “For purposes of subparagraph (B), employment by
 10 the Bureau of the Census as a temporary enu-
 11 merator for the 2010 decennial census shall not be
 12 taken into account.”.

13 (c) TRANSFERS TO CERTAIN FUNDS.—Section 101
 14 of the Hiring Incentives to Restore Employment Act is
 15 amended—

16 (1) by inserting “and section 2(a)(1) of the
 17 HIRE Now Tax Cut Extension Act of 2010” after
 18 “subsection (a)” in subsection (c), and

19 (2) by inserting “and section 2(a)(2) of the
 20 HIRE Now Tax Cut Extension Act of 2010” after
 21 “paragraph (1)” in subsection (d)(2).

22 (d) CONFORMING AMENDMENT.—The heading of sec-
 23 tion 102 of the Hiring Incentives to Restore Employment
 24 Act is amended by inserting “**AND 2011**” after “**2010**”.

1 (e) EFFECTIVE DATE.—The amendments made by
2 this section shall take effect as if included in the amend-
3 ments made by section 101 of the Hiring Incentives to
4 Restore Employment Act.

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