

112TH CONGRESS
2D SESSION

H. R. 4013

To continue the employee payroll tax cut through 2012.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 13, 2012

Mr. HERGER introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To continue the employee payroll tax cut through 2012.

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 “Temporary Payroll
5 Tax Cut Continuation Act of 2012”.

6 **SEC. 2. EXTENSION OF PAYROLL TAX HOLIDAY.**

7 (a) IN GENERAL.—Subsection (c) of section 601 of
8 the Tax Relief, Unemployment Insurance Reauthorization,
9 and Job Creation Act of 2010 (26 U.S.C. 1401 note) is
10 amended to read as follows:

1 “(c) PAYROLL TAX HOLIDAY PERIOD.—The term
2 ‘payroll tax holiday period’ means calendar years 2011
3 and 2012.”.

4 (b) CONFORMING AMENDMENTS.—Section 601 of
5 such Act (26 U.S.C. 1401 note) is amended by striking
6 subsections (f) and (g).

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to remuneration received, and tax-
9 able years beginning, after December 31, 2011.

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