

airport security, infrastructure and improvement, research and development, continue to develop to better serve our needs.

For these reasons Mr. Speaker, I support H.R. 5611, the Airport and Airway Extension Act of 2010: Part II.

Mr. DAVIS of Kentucky. Mr. Speaker, I yield back the balance of my time.

Mr. LEWIS of Georgia. In closing, Mr. Speaker, I fully support H.R. 5611. I urge my colleagues on both sides of the aisle to vote "yes" for this important legislation.

Mr. Speaker, I have no further requests for time, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Georgia (Mr. LEWIS) that the House suspend the rules and pass the bill, H.R. 5611.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

□ 1400

#### FIREARMS EXCISE TAX IMPROVEMENT ACT OF 2010

Mr. KIND. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 5552) to amend the Internal Revenue Code of 1986 to require that the payment of the manufacturers' excise tax on recreational equipment be paid quarterly and to provide for the assessment by the Secretary of the Treasury of certain criminal restitution, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 5552

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "Firearms Excise Tax Improvement Act of 2010".

#### SEC. 2. TIME FOR PAYMENT OF MANUFACTURERS' EXCISE TAX ON RECREATIONAL EQUIPMENT.

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

“(d) TIME FOR PAYMENT OF MANUFACTURERS' EXCISE TAX ON RECREATIONAL EQUIPMENT.—The taxes imposed by subchapter D of chapter 32 of this title (relating to taxes on recreational equipment) shall be due and payable on the date for filing the return for such taxes.”.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to articles sold by the manufacturer, producer, or importer after the date of the enactment of this Act.

#### SEC. 3. ASSESSMENT OF CERTAIN CRIMINAL RESTITUTION.

(a) IN GENERAL.—Subsection (a) of section 6201 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(4) CERTAIN ORDERS OF CRIMINAL RESTITUTION.—

“(A) IN GENERAL.—The Secretary shall assess and collect the amount of restitution

under an order pursuant to section 3556 of title 18, United States Code, for failure to pay any tax imposed under this title in the same manner as if such amount were such tax.

“(B) TIME OF ASSESSMENT.—An assessment of an amount of restitution under an order described in subparagraph (A) shall not be made before all appeals of such order are concluded and the right to make all such appeals has expired.

“(C) RESTRICTION ON CHALLENGE OF ASSESSMENT.—The amount of such restitution may not be challenged by the person against whom assessed on the basis of the existence or amount of the underlying tax liability in any proceeding authorized under this title (including in any suit or proceeding in court permitted under section 7422).”.

(b) EXCEPTION FROM CERTAIN RESTRICTIONS ON ASSESSMENT AND COLLECTION.—

(1) NO PETITION TO TAX COURT, NO RESTRICTION ON FURTHER DEFICIENCY LETTERS, ETC.—Subsection (b) of section 6213 of such Code is amended by adding at the end the following new paragraph:

“(5) CERTAIN ORDERS OF CRIMINAL RESTITUTION.—If the taxpayer is notified that an assessment has been or will be made pursuant to section 6201(a)(4)—

“(A) such notice shall not be considered as a notice of deficiency for the purposes of subsection (a) (prohibiting assessment and collection until notice of the deficiency has been mailed), section 6212(c)(1) (restricting further deficiency letters), or section 6512(a) (prohibiting credits or refunds after petition to the Tax Court), and

“(B) subsection (a) shall not apply with respect to the amount of such assessment.”.

(2) TIME LIMITATIONS ON ASSESSMENT AND COLLECTION.—Subsection (c) of section 6501 of such Code is amended by adding at the end the following new paragraph:

“(11) CERTAIN ORDERS OF CRIMINAL RESTITUTION.—In the case of any amount described in section 6201(a)(4), such amount may be assessed, or a proceeding in court for the collection of such amount may be begun without assessment, at any time.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to restitution ordered after the date of the enactment of this Act.

#### SEC. 4. BUDGETARY PROVISIONS.

(a) TIME FOR PAYMENT OF CORPORATE ESTIMATED TAXES.—The percentage under paragraph (2) of section 561 of the Hiring Incentives to Restore Employment Act in effect on the date of the enactment of this Act is increased by 0.25 percentage points.

(b) PAYGO COMPLIANCE.—The budgetary effects of this Act, for the purpose of complying with the Statutory Pay-As-You-Go Act of 2010, shall be determined by reference to the latest statement titled “Budgetary Effects of PAYGO Legislation” for this Act, submitted for printing in the Congressional Record by the Chairman of the House Budget Committee, provided that such statement has been submitted prior to the vote on passage.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Wisconsin (Mr. KIND) and the gentleman from Wisconsin (Mr. RYAN) each will control 20 minutes.

The Chair recognizes the gentleman from Wisconsin (Mr. KIND).

#### GENERAL LEAVE

Mr. KIND. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days to revise and extend their remarks and insert extraneous material into the RECORD.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Wisconsin?

There was no objection.

Mr. KIND. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, today I rise in support of H.R. 5552, the Firearms Excise Tax Improvement Act of 2010. It's a bill that I introduced with 54 bipartisan cosponsors, along with my friend and colleague from Wisconsin (Mr. RYAN), that will strengthen wildlife conservation funding in America by helping firearm and ammunition manufacturers grow their businesses.

H.R. 5552 changes the excise tax payment schedule for firearm and ammunition manufacturers from a biweekly reporting requirement to a quarterly schedule, like every other industry in the country. The bill would also allow the IRS to collect restitution debt that has been court ordered to be paid in criminal tax cases.

This commonsense legislation will allow for the creation of jobs for working families, save money for businesses, increase investment in wildlife conservation, and simplify and make consistent the payment of excise tax across all industries, all of which is paid for and fully compliant with pay-as-you-go budgeting rules.

There is very broad and bipartisan support from both sides of the aisle for this bill. This legislation is supported by every major conservation group, along with the firearms industry. It is in short a win-win-win for families, businesses, and conservation efforts across the country.

I have long been a supporter of conservation efforts. As a former cochair of the Congressional Sportsman's Caucus, I am pleased this bill benefits sportsmen and conservationists alike and continues to contribute critical funding for the development of wildlife restoration projects across the country, ensuring that our natural resources are protected for future generations.

I regularly enjoy spending time outdoors with my family, especially my two little boys. The ability to enjoy outdoor recreational activities like hunting and fishing are not only important for our peace of mind, but back home in Wisconsin it also contributes over \$9.7 billion annually to the Wisconsin economy and supports 129,000 jobs, generating \$570 million in annual State tax revenue. I am sure this is a story that we can talk about from State to State to State.

Also, companies in Wisconsin that manufacture, distribute, and sell firearms, ammunition, and hunting equipment employ as many as 2,050 people in the State and generate an additional 2,300 jobs in supplier and ancillary industries. Across the Nation, these companies employ as many as 183,000 people.

Not only does the manufacture and sale of firearms and hunting supplies create jobs, but the industry also contributes to the economy as a whole. In

fact, the 2010 firearms and ammunition industry was responsible for as much as \$27.8 billion in total economic activity throughout the country.

The firearm and ammunition excise tax is the major revenue source for funding the Wildlife Restoration Trust Fund, also known as the Pittman-Robertson Trust Fund. Last year, firearm and ammunition manufacturers contributed approximately \$450 million to wildlife conservation through the excise tax payments.

All the industry is asking to do, Mr. Speaker, is change the biweekly reporting requirement of the excise tax to a quarterly reporting requirement, just like every other industry. There are stories that were brought to my attention that some of the smaller manufacturers actually had to take out loans in order to meet the biweekly excise tax requirement payment right now, which obviously interrupts their cash flow and makes it tough for them to reinvest in their businesses, expand their operations, and hire more people. We are just fixing that anomaly with this legislation.

I want to thank my friend, my colleague from Wisconsin, for his support for the legislation, as well as the chair and ranking member of the Ways and Means Committee and the staff for helping us get this legislation in order. I would also like to express my sincere gratitude to the various groups who provided invaluable feedback on this legislation, and in particular the National Shooting Sports Foundation, the Congressional Sportsmen's Foundation, the NRA, the Safari Club International, Ducks Unlimited, and many, many others.

I urge my colleagues to support this legislation, and I reserve the balance of my time.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I want to echo the sentiment from my friend and colleague from Wisconsin. We introduced this legislation together. We have 76 co-sponsors. It's a very simple issue.

Number one, we have a Pittman-Robertson fund, which is a user-fee for hunting and fishing. If you buy firearms, you buy ammunition, there is an excise tax that is paid which goes to the Pittman-Robertson Trust Fund for conservation and habitat management.

As the cochair of the Sportsmen's Caucus here in Congress, the largest bipartisan, bicameral caucus in Congress, our job in the caucus is to make sure that we protect not only hunting and fishing rights, but also hunting and fishing habitat. And there is a snafu in the law here, and that's simply what we are trying to clear up. This is a bill that's fully paid for.

This bill is very, very simple. Most of Pittman-Robertson taxes are collected on a quarterly basis. Unfortunately, though, with respect to ammunition and firearms, it's done on a biweekly basis. That is a huge unnecessary bur-

den for manufacturers. There are lots of small manufacturers, Kolar in Racine, Premium Shotguns, you name it. There are lots of small manufacturers out there, and they don't get the cash flow through their business to be able to pay this excise tax on this biweekly basis. They don't get the money from the retailers in time to cover the tax expenses. And therefore what's happening is we are making these manufacturers, especially the smaller ones, have to go out and get loans in order to pay the excise taxes.

All this simply does is harmonize the tax payments schedule to jibe with the other excise taxes that are paid into the Pittman-Robertson fund to a quarterly basis. That simple.

So let's take away this very burdensome regulation, this very burdensome tax compliance regime on small and large manufacturers of firearms and ammunition, harmonize it with the rest of the Pittman-Robertson excise tax collection system, and make sure that these small businesses, which are really struggling, which are the backbone of the conservation funding system, which are huge providers of jobs and recreation in States like Wisconsin and all throughout America, let's just get this cleaned up. Let's pass it. It's bipartisan. It's paid for. This is one of those issues that's sort of rare these days where we have come together to get something that makes perfect common sense.

I yield such time as he may consume to the gentleman from Kentucky (Mr. DAVIS).

Mr. DAVIS of Kentucky. I rise today in support of H.R. 5552, the Firearms Excise Tax Improvement Act of 2010, a bill to modify the due date for the payment of certain manufacturers' excise taxes, including those imposed on firearms and ammunition.

The bill has the support of Members on both sides of the aisle, as well as the NRA and a number of wildlife conservation groups. This bill is a commonsense fix that will simplify the manner in which manufacturers make payments for excise taxes, which help to finance the Pittman-Robertson conservation fund.

The current schedule requires biweekly deposits owed on the excise taxes. That creates an undue burden on our many small sporting goods and sportsmen's outlets, small businesses like RLC Shooting, Garrett Guns, and Mark's Guns, just in my local community, that support the sportsmen community, hunters and shooters that give a lot back, particularly in the maintenance of the nature areas where they work.

These biweekly tax payments are expensive, they create additional overhead; and, frankly, this time-consuming process consumes dollars that in fact can be used for job creation on the outside.

□ 1410

We believe it could free up as much as \$22 million for these businesses, es-

pecially with small businesses, to grow, to hire jobs, and to have a more positive effect on their community as well as expanding a base of additional customers for that excise tax in the long run. It is a great bill supported by all the associated parties.

I urge my colleagues to adopt this sensible measure.

Mr. RYAN of Wisconsin. At this time, I yield such time as he may consume to the gentleman from California (Mr. HERGER), a distinguished senior member of the Ways and Means Committee.

Mr. HERGER. I thank my friend from Wisconsin for yielding.

Yesterday, the Supreme Court delivered a victory for our constitutional freedoms by upholding the right of individual citizens to keep and bear arms. To fully honor the Second Amendment, we must also be vigilant against regulations that place unnecessary burdens on manufacturers of guns and ammunition. The requirement for manufacturers to pay Federal excise tax biweekly is costly and does not improve tax compliance or public safety.

H.R. 5552 is a commonsense bill that doesn't add to the deficit and will help ensure law-abiding Americans have access to American-made firearms. It is supported by the NRA and a number of hunting and conservation groups.

I urge the passage of this legislation.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield myself the balance of my time.

I simply want to say this is a commonsense solution that ought to be passed. It harmonizes the schedule. It takes a burden off of businesses, and I think the gentleman from California put it well.

Yesterday, we saw a great strike for liberty from the Supreme Court where they reaffirmed the individual's right to keep and bear arms in this country. That is now an issue that has been set by the Supreme Court where individuals have rights in this Nation and that the job of government is to protect our equal, natural rights.

So I think it is very fitting that this, on the day after the Supreme Court reaffirmed the individual's right to keep and bear arms, regardless of where they live in America, as citizens of America, that we ought to help ease this burden on the manufacturers of firearms and of ammunition so that they can get back to the business not of just tax collecting on a biweekly basis but of producing, of selling, of creating jobs, and of getting this country moving again.

With that, Mr. Speaker, I yield back the balance of my time.

Mr. KIND. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, in conclusion, I again want to thank my colleagues, Mr. RYAN and those on the Ways and Means Committee, for their strong support of the bill. It has received bipartisan support. I'm not aware of any opposition by any of my colleagues to this legislation.

There's a broad coalition of support outside Congress between the conservation and outdoor recreation community, along with the firearms industry, many people who do care about those opportunities that we enjoy as a shooting sport but also hunting, fishing, recreation.

This merely corrects, as my colleague pointed out, an anomaly that's existed in the Tax Code for too long. It's not fair to single out one industry for a biweekly reporting requirement when everyone else has a quarterly reporting requirement, and, quite frankly, cash flow problems have been an issue. That's the reason why it was brought to our attention. At a time when the economy is languishing, we need to be working with businesses, large and small, to be able to expand job-creating opportunities. This bill is a small step in achieving that.

So I would encourage my colleagues to support the bill.

Ms. JACKSON LEE of Texas. Mr. Speaker, I rise in support of H.R. 5552, the Firearms Excise Improvement Tax Act of 2010. I would like to thank Chairman LEVIN and Congressman KIND for their leadership in bringing this important bill to the floor.

H.R. 5552 will amend the Internal Revenue Code to require: (1) excise taxes on recreational equipment to be due and payable on the date for filing the return for such taxes (i.e., quarterly); and (2) the Secretary of the Treasury to assess and collect, in the same manner as delinquent taxes are assessed and collected, mandatory orders of restitution for victims of crime. The bill has the support of Members on both sides of the aisle. The funding will also create jobs for Americans across the country.

Mr. Speaker, it must be stated that in a time when firearms are being used to commit heinous crimes against individuals in this country, it is important that we remember to ensure that we use strict measures to ensure that we can track the owners of firearms and requiring such excise taxes is one way to do so.

In this Congress, I introduced H.R. 257, The Child Gun Safety and Gun Access Prevention Act of 2009—which would amend the Brady Handgun Violence Prevention Act to: (1) raise the age of handgun eligibility to 21 (currently, 18); and (2) prohibit persons under age 21 from possessing semiautomatic assault weapons or large capacity ammunition feeding devices, with exceptions.

It would also increase penalties for: (1) a second or subsequent violation by a juvenile of Brady Act provisions or for a first violation committed after an adjudication of delinquency or after a state or federal conviction for an act that, if committed by an adult, would be a serious violent felony; and (2) transferring a handgun, ammunition, semiautomatic assault weapon, or large capacity ammunition feeding device to a person who is under age 21, knowing or having reasonable cause to know that such person intended to use it in the commission of a crime of violence.

The bill also would prohibit any licensed importer, manufacturer, or dealer from transferring a firearm to any person (other than a licensed importer, manufacturer, or dealer) unless the transferee is provided with a secure gun storage or safety device. Authorizes the

Attorney General to suspend or revoke any firearms license, or to subject the licensee to a civil penalty of up to \$10,000, if the licensee has knowingly violated this prohibition.

H.R. 257 would prohibit keeping a loaded firearm or an unloaded firearm and ammunition within any premises knowing or recklessly disregarding the risk that a child: (1) is capable of gaining access to it; and (2) will use the firearm to cause death or serious bodily injury. It would also require the parent or legal guardian of a child to ensure that a child attending a gun show is accompanied by an adult.

My bill would also authorize the Attorney General to provide grants to enable local law enforcement agencies to develop and sponsor gun safety classes for parents and children. The bill also expresses the sense of Congress that each school district should provide or participate in a firearms safety program for students.

Yesterday, in its second major ruling on gun rights in three years, the Supreme Court extended the federally protected right to keep and bear arms to all 50 states. We know that the decision will be hailed by gun rights advocates and comes over the opposition of gun control groups, the city of Chicago and four justices.

Justice Samuel Alito wrote for the five justice majority saying "the right to keep and bear arms must be regarded as a substantive guarantee, not a prohibition that could be ignored so long as the States legislated in an evenhanded manner."

The ruling builds upon the Court's 2008 decision in *D.C. v. Heller* that invalidated the handgun ban in the nation's capital. Moreover, that decision held that the Second Amendment right to keep and bear arms was a right the Founders specifically delegated to individuals. The justices affirmed that decision and extended its reach to the 50 states. Today's ruling also invalidates Chicago's handgun ban.

The irony is that there have been 209 homicides so far this year in 2010 in Chicago. We need to strike a reasonable balance between upholding our Second Amendment rights to bear arms, and at the same time ensure that we enact appropriate laws to address criminal behavior and to ensure the health and safety of Americans across this nation.

I hope that we can work towards a reasonable solution whereby gun owners are not deprived of their right to hunt, fish, and use their firearms in law-abiding manners, and also provide the most effective measures to control gun violence and limit injury and death to Americans as a result of unlawful firearm use.

Mr. KIND. I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Wisconsin (Mr. KIND) that the House suspend the rules and pass the bill, H.R. 5552, as amended.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the ayes have it.

Mr. KIND. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX and the Chair's prior announcement, further proceedings on this motion will be postponed.

## HOMEBUYER ASSISTANCE AND IMPROVEMENT ACT OF 2010

Mr. LEVIN. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 5623) to amend the Internal Revenue Code of 1986 to extend the homebuyer tax credit for the purchase of a principal residence before October 1, 2010, in the case of a written binding contract entered into with respect to such principal residence before May 1, 2010, and for other purposes, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 5623

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

### SECTION 1. SHORT TITLE.

This Act may be cited as the "Homebuyer Assistance and Improvement Act of 2010".

### SEC. 2. EXTENSION OF HOMEBUYER CREDIT FOR CERTAIN PURCHASES PURSUANT TO BINDING CONTRACTS.

(a) IN GENERAL.—Paragraph (2) of section 36(h) of the Internal Revenue Code of 1986 is amended by striking "paragraph (1) shall be applied by substituting 'July 1, 2010'" and inserting "and who purchases such residence before October 1, 2010, paragraph (1) shall be applied by substituting 'October 1, 2010'".

(b) CONFORMING AMENDMENT.—Subparagraph (B) of section 36(h)(3) of such Code is amended by inserting "and for 'October 1, 2010'" after "for 'July 1, 2010'".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to residences purchased after June 30, 2010.

### SEC. 3. APPLICATION OF BAD CHECKS PENALTY TO ELECTRONIC PAYMENTS.

(a) IN GENERAL.—Section 6657 of the Internal Revenue Code of 1986 is amended—

(1) by striking "If any check or money order in payment of any amount" and inserting "If any instrument in payment, by any commercially acceptable means, of any amount", and

(2) by striking "such check" each place it appears and inserting "such instrument".

(b) EFFECTIVE DATES.—The amendments made by this section shall apply to instruments tendered after the date of the enactment of this Act.

### SEC. 4. DISCLOSURE OF PRISONER RETURN INFORMATION TO STATE PRISONS.

(a) IN GENERAL.—Subparagraph (A) of section 6103(k)(10) of the Internal Revenue Code of 1986 is amended—

(1) by inserting "and the head of any State agency charged with the responsibility for administration of prisons" after "the head of the Federal Bureau of Prisons", and

(2) by striking "Federal prison" and inserting "Federal or State prison".

(b) RESTRICTION ON REDISCLOSURE.—Subparagraph (B) of section 6103(k)(10) of such Code is amended—

(1) by inserting "and the head of any State agency charged with the responsibility for administration of prisons" after "the head of the Federal Bureau of Prisons", and

(2) by inserting "or agency" after "such Bureau".

(c) RECORDKEEPING.—Paragraph (4) of section 6103(p) of such Code is amended by inserting "(k)(10)," before "(1)(6)," in the matter preceding subparagraph (A).

(d) CLERICAL AMENDMENT.—The heading of paragraph (10) of section 6103(k) of such Code is amended by striking "OF PRISONERS TO FEDERAL BUREAU OF PRISONS" and inserting "TO CERTAIN PRISON OFFICIALS".

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to disclosures made after the date of the enactment of this Act.