

109TH CONGRESS
2^D SESSION

H. R. 6389

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate income tax overpayments as contributions to the Federal Government on their income tax returns.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 6, 2006

Mr. GOHMERT 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 allow taxpayers to designate income tax overpayments as contributions to the Federal Government on their income tax returns.

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. DONATION TO THE FEDERAL GOVERNMENT OF**
4 **INCOME TAX OVERPAYMENTS.**

5 (a) GENERAL RULE.—Subchapter A of chapter 61 of
6 the Internal Revenue Code of 1986 (relating to returns
7 and records) is amended by adding at the end the fol-
8 lowing new part:

1 **“PART IX—DONATION TO THE FEDERAL**
2 **GOVERNMENT OF INCOME TAX OVERPAYMENTS**

“Sec. 6097. Donation of income tax overpayments.

3 **“SEC. 6097. DONATION OF INCOME TAX OVERPAYMENTS.**

4 “(a) GENERAL RULE.—Every taxpayer who makes a
5 return of the tax imposed by subtitle A for any taxable
6 year may designate that a specified portion (not less than
7 \$1) of the amount of any overpayment of tax for such
8 taxable year shall be deposited in the general fund of the
9 Treasury and shall be made available as provided in ap-
10 propriation Acts.

11 “(b) MANNER AND TIME OF DESIGNATION.—Any
12 designation under subsection (a) for any taxable year shall
13 be made—

14 “(1) at the time of filing the return of the tax
15 imposed by subtitle A for such taxable year, and

16 “(2) in such manner as the Secretary may by
17 regulation prescribe, except that such designation
18 shall be made either on the first page of the return
19 or on the page bearing the taxpayer’s signature.

20 “(c) TREATMENT OF AMOUNTS DESIGNATED.—For
21 purposes of this title, the amount designated by any tax-
22 payer under subsection (a)—

23 “(1) shall be treated as being refunded to such
24 taxpayer as of the last date prescribed for filing the
25 return of tax imposed by subtitle A (determined

1 without regard to extensions) or, if later, the date
2 the return is filed, and

3 “(2) shall be treated as a contribution made by
4 such taxpayer to the United States on such date or,
5 at the election of the taxpayer, on the last day of the
6 taxable year with respect to which such return is
7 filed.”.

8 (b) CLERICAL AMENDMENT.—The table of parts for
9 subchapter A of chapter 61 of such Code is amended by
10 adding at the end thereof the following new item:

“PART IX. DONATION TO THE FEDERAL GOVERNMENT OF INCOME TAX
OVERPAYMENTS.”.

11 (c) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to taxable years beginning after
13 the date of the enactment of this Act.

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