

109<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 6423

To reauthorize the Secure Rural Schools and Community Self-Determination Act of 2000 and to offset the cost of payments to States and counties under such Act, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 8, 2006

Mr. WALDEN of Oregon (for himself, Mr. BARTON of Texas, Mr. DEFAZIO, Mr. DOOLITTLE, Mr. DICKS, Mr. THOMPSON of California, and Mr. HASTINGS of Washington) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on Agriculture and Resources, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To reauthorize the Secure Rural Schools and Community Self-Determination Act of 2000 and to offset the cost of payments to States and counties under such 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,*

1 **SECTION 1. ONE-YEAR EXTENSION OF PAYMENTS AND**  
2 **OTHER AUTHORITIES UNDER THE SECURE**  
3 **RURAL SCHOOLS AND COMMUNITY SELF-DE-**  
4 **TERMINATION ACT OF 2000.**

5 (a) ONE-YEAR EXTENSION.—The Secure Rural  
6 Schools and Community Self-Determination Act of 2000  
7 (Public Law 106–393; 16 U.S.C. 500 note) is amended—

8 (1) in sections 208 and 303, by striking “2007”  
9 both places it appears and inserting “2008”; and

10 (2) in sections 101(a), 102(b)(2), 103(b)(1),  
11 203(a)(1), 207(a), 208, 303, and 401, by striking  
12 “2006” each place it appears and inserting “2007”.

13 (b) OFFSET.—

14 (1) TEMPORARY ACCELERATION OF EFFECTIVE  
15 DATE.—Section 511(b) of the Tax Increase Preven-  
16 tion and Reconciliation Act of 2005 (Public Law  
17 109–222; 120 Stat. 365) is amended by striking  
18 “after December 31, 2010” and inserting “during  
19 the period beginning on January 1, 2007, and end-  
20 ing on December 31, 2007, and after December 31,  
21 2010”.

22 (2) EXCLUSION FOR PAYMENTS TO SMALL  
23 BUSINESSES.—Paragraph (2) of section 3402(t) of  
24 the Internal Revenue Code of 1986 is amended by  
25 striking “and” at the end of subparagraph (H), by  
26 striking the period at the end of subparagraph (I)

1 and inserting a semicolon, and by adding at the end  
2 the following new subparagraphs:

3 “(J) during the period beginning on Janu-  
4 ary 1, 2007, and ending on December 31, 2007,  
5 to any business which employed fewer than 50  
6 employees during the preceding taxable year;  
7 and

8 “(K) during the period beginning on Janu-  
9 ary 1, 2007, and ending on December 31, 2007,  
10 for State and local governments.

11 For purposes of subparagraphs (J) and (K), rules  
12 similar to the rules of paragraphs (2)(A) and (6) of  
13 section 44(d) shall apply.”.

14 (3) EFFECTIVE DATE.—The amendments made  
15 by this subsection shall take effect as if included in  
16 the Tax Increase Prevention and Reconciliation Act  
17 of 2005 (Public Law 109–222).

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