

103^D CONGRESS
1ST SESSION

H. R. 284

To amend the Internal Revenue Code of 1986 with respect to the designation of income tax payments to the Presidential Election Campaign Fund.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 1993

Mr. MOAKLEY introduced the following bill; which was referred jointly to the Committees on House Administration and Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 with respect to the designation of income tax payments to the Presidential Election Campaign Fund.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 That (a) subsection (a) of section 6096 of the Internal
4 Revenue Code of 1986 (relating to designation by individ-
5 uals) is amended to read as follows:

6 “(a) PAYMENTS TO FUND.—

7 “(1) IN GENERAL.—Except as provided in para-
8 graph (2), there shall be paid over to the Presi-
9 dential Election Campaign Fund, in accordance with
10 the provisions of section 9006, \$1 for each individual

1 (other than a nonresident alien) whose income tax li-
2 ability for the taxable year is \$1 or more. In the
3 case of a joint return, the preceding sentence shall
4 be applied separately with respect to each spouse
5 and the income tax liability of each spouse shall be
6 $\frac{1}{2}$ of the joint liability.

7 “(2) DESIGNATION TO HAVE PARAGRAPH (1)
8 NOT APPLY.—Paragraph (1) shall not apply with re-
9 spect to an individual for any taxable year if such
10 individual designates for such taxable year that such
11 individual does not want \$1 to be paid to the Presi-
12 dential Election Campaign Fund. In the case of a
13 joint return, such a designation may be made sepa-
14 rately by each spouse.”

15 (b)(1) Subsection (c) of section 6096 of such Code
16 is amended by striking “subsection (a)” and inserting
17 “subsection (a)(2)”.

18 (2) Subsection (a) of section 9006 of such Code is
19 amended—

20 (A) by striking “amounts designated (subse-
21 quent to the previous Presidential election) to the
22 fund by individuals under section 6096” and insert-
23 ing “amounts required to be paid (subsequent to the
24 previous Presidential election) to the fund under sec-
25 tion 6096”, and

1 (B) by striking “amounts so designated” and
2 inserting “amounts so required to be paid”.

3 (3) Subsection (a) of section 9008 of such Code is
4 amended by striking “amounts designated by individuals
5 under section 6096” and inserting “amounts required to
6 be paid to the fund under section 6096”.

7 (c) The amendments made by this section shall apply
8 with respect to taxable years ending after the date of the
9 enactment of this Act; except that such amendments shall
10 not apply with respect to taxable years beginning in the
11 calendar year in which such date of enactment occurs if
12 such date of enactment is on or after October 1 of such
13 calendar year.

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