

112TH CONGRESS
1ST SESSION

H. R. 2178

To amend the Internal Revenue Code of 1986 to allow a refundable credit against income tax for the cost of passports and other enhanced identification documents required to comply with the June 1, 2009, implementation of the Western Hemisphere Travel Initiative.

IN THE HOUSE OF REPRESENTATIVES

JUNE 14, 2011

Mr. HIGGINS (for himself and Ms. HOCHUL) 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 a refundable credit against income tax for the cost of passports and other enhanced identification documents required to comply with the June 1, 2009, implementation of the Western Hemisphere Travel Initiative.

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 “Passport Fee Relief
5 Act of 2011”.

1 **SEC. 2. REFUNDABLE CREDIT FOR COST OF PASSPORTS**
2 **AND OTHER DOCUMENTATION REQUIRED TO**
3 **COMPLY WITH WESTERN HEMISPHERE TRAV-**
4 **EL INITIATIVE.**

5 (a) IN GENERAL.—Subpart C of part IV of sub-
6 chapter A of chapter 1 of the Internal Revenue Code of
7 1986 (relating to refundable credits) is amended by insert-
8 ing after section 36C the following new section:

9 **“SEC. 36D. TRAVEL DOCUMENTS REQUIRED TO COMPLY**
10 **WITH WESTERN HEMISPHERE TRAVEL INI-**
11 **TIATIVE.**

12 “In the case of an individual, there shall be allowed
13 as a credit against the tax imposed by this subtitle for
14 the taxable year an amount equal to the cost paid or in-
15 curred by the taxpayer to obtain any travel document—

16 “(1) which complies with the plan developed
17 under section 7209(b)(1) of the Intelligence Reform
18 and Terrorism Prevention Act of 2004, and

19 “(2) which is for the identification of the tax-
20 payer, the taxpayer’s spouse, or any dependent of
21 the taxpayer with respect to whom the taxpayer is
22 allowed a deduction under section 151.”.

23 (b) CONFORMING AMENDMENTS.—

24 (1) Paragraph (2) of section 1324(b) of title
25 31, United States Code, is amended by inserting
26 “36D,” after “36C,”.

1 (2) The table of sections for subpart C of part
2 IV of subchapter A of chapter 1 of such Code is
3 amended by inserting after the item relating to sec-
4 tion 36C the following new item:

 “Sec. 36D. Travel documents required to comply with Western Hemisphere
 Travel Initiative.”.

5 (c) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to taxable years beginning after
7 December 31, 2010.

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