

112TH CONGRESS
1ST SESSION

H. R. 3060

To make supplemental appropriations to provide additional funds to Americorps for the fiscal year ending September 30, 2012, and to amend the Internal Revenue Code of 1986 to extend and modify payroll tax forgiveness.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 23, 2011

Ms. NORTON introduced the following bill; which was referred to the Committee on Appropriations, and in addition to the Committee on Ways and Means, 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

A BILL

To make supplemental appropriations to provide additional funds to Americorps for the fiscal year ending September 30, 2012, and to amend the Internal Revenue Code of 1986 to extend and modify payroll tax forgiveness.

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 “Economic Growth and
5 Reducing Unemployment Act”.

1 **SEC. 2. STATEMENT OF APPROPRIATIONS.**

2 The following sums are appropriated, out of any
3 money in the Treasury not otherwise appropriated, for the
4 fiscal year ending September 30, 2012.

5 CORPORATION FOR NATIONAL AND COMMUNITY SERVICE
6 OPERATING EXPENSES

7 For an additional amount for the Corporation for Na-
8 tional and Community Service to carry out the National
9 and Community Service Act of 1990, and notwithstanding
10 sections 198B(b)(3), 198S(g), 501(a)(4)(C),
11 501(a)(4)(E), and 501(a)(5)(F) of such Act,
12 \$7,892,775,570: *Provided*, That of such amount up to 1
13 percent of program grant funds may be used to defray
14 the costs of conducting grant application reviews, includ-
15 ing the use of outside peer reviewers and electronic man-
16 agement of the grants cycle: *Provided further*, That
17 \$1,878,275,570, to remain available until expended, shall
18 be paid to the National Service Trust for expenses author-
19 ized under subtitle D of title I of such Act: *Provided fur-*
20 *ther*, That in addition to the amounts provided in the pre-
21 vious proviso, the Corporation may transfer funds from
22 the amounts allocated to grants under subtitle C of title
23 I of such Act, upon determination that such transfer is
24 necessary to support the activities of national service par-
25 ticipants and after notice is transmitted to the Congress:
26 *Provided further*, That \$9,800,000 shall be available for

1 expenses to carry out sections 112(e), 179A, and 198O
2 and subtitle J of title I of such Act, notwithstanding sec-
3 tion 501(a)(6) of such Act: *Provided further*, That
4 \$15,000,000 shall be available for grants to public or pri-
5 vate nonprofit institutions to increase the participation of
6 individuals with disabilities in national service and for
7 demonstration activities in furtherance of this purpose,
8 notwithstanding section 129(k)(1) of such Act: *Provided*
9 *further*, That \$8,000,000 shall be available to provide as-
10 sistance to State Service Commissions, under section
11 126(a) of such Act and notwithstanding section
12 501(a)(5)(B) of such Act.

13 SALARIES AND EXPENSES

14 For an additional amount for necessary expenses of
15 administration as provided under section 501(a)(5) of the
16 National and Community Service Act of 1990 including
17 payment of salaries, authorized travel, hire of passenger
18 motor vehicles, the rental of conference rooms in the Dis-
19 trict of Columbia, and the employment of experts and con-
20 sultants authorized under section 3109 of title 5, United
21 States Code, \$37,500,000.

22 OFFICE OF INSPECTOR GENERAL

23 For an additional amount for necessary expenses of
24 the Office of Inspector General in carrying out the Inspec-
25 tor General Act of 1978, \$8,000,000.

1 **SEC. 3. REQUIREMENT.**

2 The funds appropriated in this section shall be used
3 by the Corporation toward the goal of increasing the num-
4 ber of national service positions approved under subtitle
5 C of title I of the 1990 Act to 500,000. In carrying out
6 this section, the Corporation shall give preference to na-
7 tional service programs which propose to use full-time na-
8 tional service positions.

9 **SEC. 4. EXTENSION AND MODIFICATION OF PAYROLL TAX**
10 **FORGIVENESS.**

11 (a) **EXTENSION.**—Paragraph (1) of section 3111(d)
12 of the Internal Revenue Code of 1986 is amended by in-
13 serting “or on the day after the date of the enactment
14 of the Economic Growth and Reducing Unemployment Act
15 of 2011 and ending on December 31, 2012,” after “De-
16 cember 31, 2010,”.

17 (b) **MODIFICATION.**—

18 (1) **UNEMPLOYMENT REQUIREMENT.**—Subpara-
19 graph (B) of section 3111(d)(3) of such Code is
20 amended to read as follows:

21 “(B) certifies by signed affidavit (under
22 penalties of perjury) that such individual, dur-
23 ing the entire 27-week period ending on the hir-
24 ing date—

1 “(i) was in receipt of unemployment
2 compensation under State or Federal law,
3 or

4 “(ii) was unemployed and would have
5 been so in receipt but for having exhausted
6 the right to such unemployment compensa-
7 tion during such period.”.

8 (2) LIMITATION.—Subsection (d) of section
9 3111 of such Code is amended by adding at the end
10 the following new paragraph:

11 “(6) LIMITATION.—The aggregate reduction in
12 tax imposed under subsection (a) by reason of para-
13 graph (1) with respect to each qualified individual in
14 the employer’s employ shall not exceed \$5,000.”.

15 (c) APPLICATION TO RAILROAD RETIREMENT
16 TAXES.—

17 (1) EXTENSION.—Paragraph (1) of section
18 3221(c) of such Code is amended by inserting “or
19 on the day after the date of the enactment of the
20 Economic Growth and Reducing Unemployment Act
21 of 2011 and ending on December 31, 2012,” after
22 “December 31, 2010.”.

23 (2) MODIFICATION.—

1 (A) UNEMPLOYMENT REQUIREMENT.—
2 Subparagraph (B) of section 3221(c)(3) of such
3 Code is amended to read as follows:

4 “(B) certifies by signed affidavit (under
5 penalties of perjury) that such individual, dur-
6 ing the entire 27-week period ending on the hir-
7 ing date—

8 “(i) was in receipt of unemployment
9 compensation under State or Federal law,
10 or

11 “(ii) was unemployed and would have
12 been so in receipt but for having exhausted
13 the right to such unemployment compensa-
14 tion during such period.”.

15 (3) LIMITATION.—Subsection (c) of section
16 3221 of such Code is amended by adding at the end
17 the following new paragraph:

18 “(6) LIMITATION.—The aggregate reduction in
19 tax imposed under subsection (a) by reason of para-
20 graph (1) with respect to each qualified individual in
21 the employer’s employ shall not exceed \$5,000.”.

22 (d) SPECIAL RULE FOR CERTAIN CALENDAR QUAR-
23 TERS.—For purposes of section 3111(d) and 3221(c) of
24 such Code, if the day after the date of the enactment of
25 this Act is not the first day of a calendar quarter, then

1 rules similar to the rules of section 3111(d)(5) and
2 3221(c)(5) of such Code, respectively, shall apply with re-
3 spect to the last calendar quarter beginning before such
4 day.

5 (e) EFFECTIVE DATES.—

6 (1) IN GENERAL.—Except as provided in para-
7 graph (2), the amendments made by this subsection
8 shall apply to wages paid after the date of the enact-
9 ment of this Act.

10 (2) RAILROAD RETIREMENT TAXES.—The
11 amendments made by subsection (d) shall apply to
12 compensation paid after the date of the enactment
13 of this Act.

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