

112TH CONGRESS  
1ST SESSION

# H. R. 3099

To amend the Internal Revenue Code of 1986 to provide for taxpayers making donations with their returns of income tax to the Federal Government to pay down the public debt.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 5, 2011

Mr. SCALISE (for himself, Mr. CAMPBELL, Mr. GINGREY of Georgia, Mr. HARRIS, Mr. STUTZMAN, Mrs. MYRICK, Mrs. BLACKBURN, Mr. FLORES, and Mr. BROOKS) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide for taxpayers making donations with their returns of income tax to the Federal Government to pay down the public debt.

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 “Buffett Rule Act of  
5 2011”.

1 **SEC. 2. DONATION TO PAY DOWN NATIONAL DEBT.**

2 (a) IN GENERAL.—Subchapter A of chapter 61 of the  
3 Internal Revenue Code of 1986 is amended by adding at  
4 the end the following new part:

5 **“PART IX—DONATIONS TO PAY DOWN NATIONAL**  
6 **DEBT**

“Sec. 6097. Donation to pay down national debt.

7 **“SEC. 6097. DONATION TO PAY DOWN NATIONAL DEBT.**

8 “(a) GENERAL RULE.—Every taxpayer who makes a  
9 return of the tax imposed by subtitle A for any taxable  
10 year may donate an amount (not less than \$1), in addition  
11 to any payment of tax for such taxable year, which shall  
12 be deposited in the general fund of the Treasury.

13 “(b) MANNER AND TIME OF DESIGNATION.—Any do-  
14 nation under subsection (a) for any taxable year—

15 “(1) shall be made at the time of filing the re-  
16 turn of the tax imposed by subtitle A for such tax-  
17 able year and in such manner as the Secretary may  
18 by regulation prescribe, except that—

19 “(A) the designation for such donation  
20 shall be either on the first page of the return  
21 or on the page bearing the taxpayer’s signature,  
22 and

23 “(B) the designation shall be by a box  
24 added to the return, and the text beside the box  
25 shall provide:

“By checking here, I signify that in addition to my tax liability, I would like to donate the included payment to be used exclusively for the purpose of paying down the national debt.”, and

1           “(2) shall be accompanied by a payment of the  
2           amount so designated.

3           “(c) TREATMENT OF AMOUNTS DONATED.—For pur-  
4 poses of this title, the amount donated by any taxpayer  
5 under subsection (a) shall be treated as a contribution  
6 made by such taxpayer to the United States on the last  
7 date prescribed for filing the return of tax imposed by sub-  
8 title A (determined without regard to extensions) or, if  
9 later, the date the return is filed.

10          “(d) TRANSFERS TO ACCOUNT TO REDUCE PUBLIC  
11 DEBT.—The Secretary shall, from time to time, transfer  
12 to the special account established by section 3113(d) of  
13 title 31, United States Code, amounts equal to the  
14 amounts donated under this section.”.

15          (b) CLERICAL AMENDMENT.—The table of parts for  
16 subchapter A of such chapter is amended by adding at  
17 the end the following new item:

“PART IX. DONATIONS TO PAY DOWN NATIONAL DEBT.”.

18          (c) EFFECTIVE DATE.—The amendments made by  
19 this section shall apply to returns for taxable years ending  
20 after December 31, 2010.

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