

112TH CONGRESS
1ST SESSION

S. 1806

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate overpayments of tax as contributions to the homeless veterans assistance fund.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 3, 2011

Mrs. BOXER (for herself, Mr. BEGICH, and Mr. MERKLEY) introduced the following bill; which was read twice and referred to the Committee on Veterans' Affairs

A BILL

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate overpayments of tax as contributions to the homeless veterans assistance fund.

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. DESIGNATION OF CONTRIBUTIONS TO THE**
4 **HOMELESS VETERANS ASSISTANCE FUND.**

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

1 **“PART IX—CONTRIBUTIONS TO THE HOMELESS**
2 **VETERANS ASSISTANCE FUND**

“Sec. 6098. Contributions to the homeless veterans assistance fund.

3 **“SEC. 6098. CONTRIBUTIONS TO THE HOMELESS VETERANS**
4 **ASSISTANCE FUND.**

5 “(a) IN GENERAL.—Every individual, with respect to
6 the taxpayer’s return for the taxable year of the tax im-
7 posed by chapter 1, may designate that a specified portion
8 (not less than \$1) of any overpayment of tax shall be paid
9 over to the Homeless Veterans Assistance Fund in accord-
10 ance with the provisions of section 9512.

11 “(b) MANNER AND TIME OF DESIGNATION.—A des-
12 ignation under subsection (a) may be made with respect
13 to any taxable year—

14 “(1) at the time of filing the return of the tax
15 imposed by chapter 1 for such taxable year, or

16 “(2) at any other time (after such time of fil-
17 ing) specified in regulations prescribed by the Sec-
18 retary.

19 Such designation shall be made in such manner as the
20 Secretary prescribes by regulations except that, if such
21 designation is made at the time of filing the return of the
22 tax imposed by chapter 1 for such taxable year, such des-
23 ignation shall be made either on the first page of the re-
24 turn or on the page bearing the taxpayer’s signature.

1 “(c) OVERPAYMENTS TREATED AS REFUNDED.—For
2 purposes of this title, any portion of an overpayment of
3 tax designated under subsection (a) shall be treated as—

4 “(1) being refunded to the taxpayer as of the
5 last date prescribed for filing the return of tax im-
6 posed by chapter 1 (determined without regard to
7 extensions) or, if later, the date the return is filed,
8 and

9 “(2) a contribution made by such taxpayer on
10 such date to the United States.”.

11 (b) HOMELESS VETERANS ASSISTANCE FUND.—
12 Subchapter A of chapter 98 of the Internal Revenue Code
13 of 1986 is amended by adding at the end the following
14 new section:

15 **“SEC. 9512. HOMELESS VETERANS ASSISTANCE FUND.**

16 “(a) CREATION OF TRUST FUND.—There is estab-
17 lished in the Treasury of the United States a trust fund
18 to be known as the ‘Homeless Veterans Assistance Fund’,
19 consisting of such amounts as may be appropriated or
20 credited to such fund as provided in this section or section
21 9602(b).

22 “(b) TRANSFERS TO TRUST FUND.—There are here-
23 by appropriated to the Homeless Veterans Assistance
24 Fund amounts equivalent to the amounts designated
25 under section 6098.

1 “(c) EXPENDITURES.—

2 “(1) IN GENERAL.—Amounts in the Homeless
3 Veterans Assistance Fund shall be available, as pro-
4 vided in appropriation Acts, to supplement funds ap-
5 propriated to the Department of Veterans Affairs,
6 the Department of Labor Veterans Employment and
7 Training Service, and the Department of Housing
8 and Urban Development for the purpose of pro-
9 viding services to homeless veterans.

10 “(2) ALLOCATION OF DISTRIBUTION.—Funds
11 made available under paragraph (1) shall be allo-
12 cated in proportion to the funding for homeless vet-
13 erans programs administered by the Department of
14 Veterans Affairs, the Department of Labor Veterans
15 Employment and Training Service, and the Depart-
16 ment of Housing and Urban Development.

17 “(3) EXPENDITURE OF FUNDS.—The Depart-
18 ment of Veterans Affairs, the Department of Labor
19 Veterans Employment and Training Service, and the
20 Department of Housing and Urban Development
21 may obligate funds to support any homeless veteran
22 program authorized under title 38, United States
23 Code.

24 “(d) PRESIDENT’S ANNUAL BUDGET INFORMA-
25 TION.—Beginning with the President’s annual budget sub-

1 mission for fiscal year 2013 and every year thereafter, the
 2 Department of Veterans Affairs, the Department of
 3 Labor, and the Department of Housing and Urban Devel-
 4 opment shall include a description of the use of funds from
 5 the Homeless Veterans Assistance Fund from the previous
 6 fiscal year and the proposed use of such funds for the next
 7 fiscal year.”.

8 (c) CLERICAL AMENDMENTS.—

9 (1) The table of parts for subchapter A of chap-
 10 ter 61 of the Internal Revenue Code of 1986 is
 11 amended by adding at the end the following new
 12 item:

13 **“PART IX—CONTRIBUTIONS TO THE HOMELESS**
 14 **VETERANS ASSISTANCE FUND”.**

15 (2) The table of sections for subchapter A of
 16 chapter 98 of such Code is amended by adding at
 17 the end the following new item:

“Sec. 9512. Homeless Veterans Assistance Fund.”.

18 (d) EFFECTIVE DATE.—The amendments made by
 19 this section shall apply to taxable years beginning after
 20 the date of the enactment of this Act.

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