

112TH CONGRESS
1ST SESSION

S. 478

To amend the Internal Revenue Code of 1986 to apply a 100-percent continuous levy to Medicare providers and certain Federal contractors with delinquent tax debt.

IN THE SENATE OF THE UNITED STATES

MARCH 3, 2011

Mr. PRYOR introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to apply a 100-percent continuous levy to Medicare providers and certain Federal contractors with delinquent tax 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 “Federal Contractors
5 Accountability Act”.

6 **SEC. 2. 100 PERCENT CONTINUOUS LEVY ON PAYMENTS TO**
7 **MEDICARE PROVIDERS AND SUPPLIERS.**

8 (a) IN GENERAL.—Paragraph (3) of section 6331(h)
9 of the Internal Revenue Code of 1986 is amended by strik-

1 ing the period at the end and inserting “, or to a Medicare
2 provider or supplier under title XVIII of the Social Secu-
3 rity Act.”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 this section shall apply to levies issued after the date of
6 the enactment of this Act.

7 **SEC. 3. 100 PERCENT CONTINUOUS LEVY ON PAYMENTS RE-**
8 **LATING TO REAL PROPERTY.**

9 (a) IN GENERAL.—Paragraph (3) of section 6331(h)
10 of the Internal Revenue Code of 1986, as amended by sec-
11 tion 2, is amended by striking “goods or services” and
12 inserting “real property, goods, or services”.

13 (b) EFFECTIVE DATE.—The amendment made by
14 this section shall apply to levies issued after the date of
15 the enactment of this Act.

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