

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 61

To amend the Internal Revenue Code of 1986 to allow individuals to designate all or any portion of their income tax refund to reduce the public debt.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 1993

Mr. BEREUTER 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 allow individuals to designate all or any portion of their income tax refund to reduce 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. DESIGNATION OF OVERPAYMENTS FOR REDUC-**  
4 **TION OF PUBLIC DEBT.**

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 thereof the following new part:

8 **“PART IX—DESIGNATION OF OVERPAYMENTS**  
9 **FOR REDUCTION OF PUBLIC DEBT.**

“Sec. 6097. Designation.

1 **“SEC. 6097. DESIGNATION.**

2       “(a) IN GENERAL.—In the case of an individual, with  
3 respect to each taxpayer’s return for the taxable year of  
4 the tax imposed by chapter 1, such taxpayer may des-  
5 ignate that a specified portion (not less than \$1) of any  
6 overpayment of tax for such taxable year shall be used  
7 to reduce the public debt.

8       “(b) MANNER AND TIME OF DESIGNATION.—A des-  
9 ignation under subsection (a) may be made with respect  
10 to any taxable year only at the time of filing the return  
11 of the tax imposed by chapter 1 for such taxable year.  
12 Such designation shall be made in such manner as the  
13 Secretary prescribes by regulations except that such des-  
14 ignation shall be made either on the first page of the re-  
15 turn or on the page bearing the taxpayer’s signature.

16       “(c) OVERPAYMENTS TREATED AS REFUNDED.—  
17 For purposes of this title, any portion of an overpayment  
18 of tax designated under subsection (a) shall be treated as  
19 being refunded to the taxpayer as of the last date pre-  
20 scribed for filing the return of tax imposed by chapter 1  
21 (determined without regard to extensions) or, if later, the  
22 date the return is filed.”

23       (b) TRANSFERS TO ACCOUNT TO REDUCE PUBLIC  
24 DEBT.—The Secretary of the Treasury shall, from time  
25 to time, transfer to the special account established by sec-  
26 tion 3113(d) of title 31, United States Code, the amounts

1 of the overpayments of tax to which designations under  
2 section 6097 of the Internal Revenue Code of 1986 apply.

3 (c) CLERICAL AMENDMENT.—The table of parts for  
4 subchapter A of chapter 61 of such Code is amended by  
5 adding at the end thereof the following new item:

“Part IX. Designation of overpayments for reduction of public  
debt.”

6 (d) EFFECTIVE DATE.—The amendments made by  
7 this section shall apply to taxable years beginning after  
8 December 31, 1992.

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