

104TH CONGRESS  
2D SESSION

# H. R. 3218

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate that a portion of their income tax refunds be retained by the United States for use for certain public purposes.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 29, 1996

Mr. LATOURETTE introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on the Judiciary, Commerce, and Economic and Educational Opportunities, 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

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## A BILL

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate that a portion of their income tax refunds be retained by the United States for use for certain public purposes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. DESIGNATION OF INCOME TAX REFUNDS FOR**  
2 **CERTAIN PUBLIC PURPOSES.**

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

6 **“PART IX—DESIGNATION OF OVERPAYMENTS**  
7 **FOR CERTAIN PUBLIC PURPOSES**

“Sec. 6097. Amounts for certain public purposes.

8 **“SEC. 6097. AMOUNTS FOR CERTAIN PUBLIC PURPOSES.**

9 “(a) IN GENERAL.—With respect to each taxpayer’s  
10 return for the taxable year of the tax imposed by chapter  
11 1, such taxpayer may designate that one or more pro-  
12 grams referred to in subsection (b) be paid a specified por-  
13 tion of any overpayment of such tax for such taxable year.  
14 The portion specified under the preceding sentence with  
15 respect to any program may not be less than \$1 and such  
16 portion may vary among the designated programs.

17 “(b) DESIGNATED PROGRAMS.—The programs which  
18 may be designated to receive amounts under subsection  
19 (a) are the programs under the following provisions:

20 “(1) National Foundation on the Arts and the  
21 Humanities Act of 1965 (20 U.S.C. 951 et seq.)

22 “(2) Section 396 of the Communications Act of  
23 1934 (relating to Corporation for Public Broadcast-  
24 ing).

1           “(3) Part P of title I of the Omnibus Crime  
2 Control and Safe Streets Act of 1968 (42 U.S.C.  
3 3796cc et seq.) (relating to child support enforce-  
4 ment).

5           “(4) Child Care and Development Block Grant  
6 Act of 1990 (42 U.S.C. 9858 et seq.)

7           “(5) Safe and Drug-Free Schools and Commu-  
8 nities Act of 1994 (20 U.S.C. 7101 et seq.).

9           “(6) Violence Against Women Act of 1994 (42  
10 U.S.C. 13701 note).

11           “(7) Legal Services Corporation Act.

12           “(8) Low-Income Home Energy Assistance Act  
13 of 1981.

14           “(9) Section 417 of the Public Health Service  
15 Act (relating to research on gynecological and breast  
16 cancers).

17           “(10) Section 417A of the Public Health Serv-  
18 ice Act (relating to research on prostate cancer).

19           “(11) Part C of title III of the Older Americans  
20 Act of 1965 (42 U.S.C. 3030e and 3030g–13) (re-  
21 lating to nutrition programs for senior citizens).

22           “(c) MANNER AND TIME OF DESIGNATION.—A des-  
23 ignation under subsection (a) may be made with respect  
24 to any taxable year only at the time of filing the return  
25 of the tax imposed by chapter 1 for such taxable year.

1 Such designation shall be made on the first page of the  
2 return.

3 “(d) OVERPAYMENTS TREATED AS REFUNDED.—  
4 For purposes of this title, any overpayment of tax des-  
5 ignated under subsection (a) shall be treated as being re-  
6 funded to the taxpayer as of the last date prescribed for  
7 filing the return of tax imposed by chapter 1 (determined  
8 without regard to extensions) or, if later, the date the re-  
9 turn is filed.

10 “(e) AMOUNTS APPROPRIATED.—Amounts des-  
11 ignated under subsection (a) for any specified program are  
12 hereby appropriated to carry out such program and shall  
13 remain available until expended.”

14 (b) CLERICAL AMENDMENT.—The table of parts for  
15 subchapter A of chapter 61 of such Code is amended by  
16 adding at the end thereof the following new item:

“Part IX. Designation of overpayments for certain public pur-  
poses.”

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

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