

107TH CONGRESS  
1ST SESSION

# H. R. 2938

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate any portion of their income tax overpayments, and to make other contributions, for the benefit of victims of the terrorist attacks on September 11, 2001, and for counter-terrorism efforts.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 21, 2001

Mr. HEFLEY introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on the Judiciary, 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 any portion of their income tax overpayments, and to make other contributions, for the benefit of victims of the terrorist attacks on September 11, 2001, and for counter-terrorism efforts.

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 OVERPAYMENTS AND CON-**  
2 **TRIBUTIONS FOR TERRORISM RELIEF AND**  
3 **COUNTER-TERRORISM EFFORTS.**

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

7 **“PART IX—DESIGNATION OF OVERPAYMENTS**  
8 **AND CONTRIBUTIONS FOR TERRORISM RE-**  
9 **LIEF AND COUNTER-TERRORISM EFFORTS**

“Sec. 6097. Designation.

10 **“SEC. 6097. DESIGNATION.**

11 “(a) IN GENERAL.—With respect to each taxpayer’s  
12 return for the taxable year of the tax imposed by chapter  
13 1, such taxpayer may designate that—

14 “(1) a specified portion (but not less than \$1)  
15 of any overpayment of tax for such taxable year, and

16 “(2) any cash contribution which the taxpayer  
17 includes with such return,

18 shall be deposited into the Terrorism Relief and Counter-  
19 Terrorism Trust Fund.

20 “(b) MANNER AND TIME OF DESIGNATION.—A des-  
21 ignation under subsection (a) may be made with respect  
22 to any taxable year only at the time of filing the return  
23 of the tax imposed by chapter 1 for such taxable year.  
24 Such designation shall be made in such manner as the  
25 Secretary prescribes by regulations except that such des-

1 ignation shall be made either on the first page of the re-  
2 turn or on the page bearing the taxpayer's signature.

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

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

“Part IX. Designation of overpayments and contributions for ter-  
rorism relief and counter-terrorism efforts.”

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

16 **SEC. 2. TERRORISM RELIEF AND COUNTER-TERRORISM**  
17 **TRUST FUND.**

18       (a) IN GENERAL.—Subchapter A of chapter 98 of the  
19 Internal Revenue Code of 1986 (relating to trust fund  
20 code) is amended by adding at the end the following new  
21 section:

1 **“SEC. 9511. TERRORISM RELIEF AND COUNTER-TERRORISM**  
2 **TRUST FUND.**

3 “(a) CREATION OF TRUST FUND.—There is estab-  
4 lished in the Treasury of the United States a trust fund  
5 to be known as the ‘Terrorism Relief and Counter-Ter-  
6 rorism Trust Fund’, consisting of such amounts as may  
7 be appropriated or credited to the Terrorism Relief and  
8 Counter-Terrorism Trust Fund as provided in this section  
9 or section 9602(b).

10 “(b) TRANSFER TO TERRORISM RELIEF AND  
11 COUNTER-TERRORISM TRUST FUND OF AMOUNTS DES-  
12 IGNATED.—There is hereby appropriated to the Terrorism  
13 Relief and Counter-Terrorism Trust Fund amounts equiv-  
14 alent to the amounts designated under section 6097 and  
15 received in the Treasury.

16 “(c) EXPENDITURES FROM TRUST FUND.—

17 “(1) IN GENERAL.—Amounts in the Terrorism  
18 Relief and Counter-Terrorism Trust Fund shall be  
19 available, as provided in appropriation Acts, for pur-  
20 poses of—

21 “(A) providing assistance to the victims of  
22 the terrorists attacks against the United States  
23 on September 11, 2001, and to the families of  
24 such victims, and

25 “(B) making expenditures for counter-ter-  
26 rorism efforts by the United States.

1           “(2) ADMINISTRATIVE EXPENSES.—Amounts in  
2           the Terrorism Relief and Counter-Terrorism Trust  
3           Fund shall be available to pay the administrative ex-  
4           penses of the Department of the Treasury directly  
5           allocable to—

6                   “(A) modifying the income tax return  
7                   forms to carry out section 6097,

8                   “(B) carrying out this chapter with respect  
9                   to such Fund, and

10                   “(C) processing amounts received under  
11                   section 6097 and transferring such amounts to  
12                   such Fund.”

13           (b) CLERICAL AMENDMENT.—The table of sections  
14           for such subchapter A is amended by adding at the end  
15           the following new item:

                  “Sec. 9511. Terrorism Relief and Counter-Terrorism Trust  
                  Fund.”

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