

109TH CONGRESS
1ST SESSION

H. R. 3905

To amend the Internal Revenue Code of 1986 to allow individuals to designate income tax overpayments to support relief efforts in response to Hurricane Katrina.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 27, 2005

Mr. KIND (for himself, Mrs. JOHNSON of Connecticut, Mrs. TAUSCHER, Mr. BROWN of Ohio, Mr. GRIJALVA, Mr. MEEHAN, and Mr. SIMMONS) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow individuals to designate income tax overpayments to support relief efforts in response to Hurricane Katrina.

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 INCOME TAX OVERPAYMENTS**

4 **TO SUPPORT RELIEF EFFORTS IN RESPONSE**

5 **TO HURRICANE KATRINA.**

6 (a) DESIGNATION.—

7 (1) IN GENERAL.—Subchapter A of chapter 61
8 of the Internal Revenue Code of 1986 (relating to

1 information and returns) is amended by adding at
2 the end the following new part:

3 **“PART IX—DESIGNATION OF OVERPAYMENTS TO**
4 **BUSH-CLINTON KATRINA FUNDS**

“Sec. 6098. Designation to Bush-Clinton Katrina Funds.

5 **“SEC. 6098. DESIGNATION TO BUSH-CLINTON KATRINA**
6 **FUNDS.**

7 “(a) IN GENERAL.—In the case of an individual, with
8 respect to each taxpayer’s return for the taxable year of
9 the tax imposed by chapter 1, such taxpayer may des-
10 ignate that a specified portion (not less than \$1) of any
11 overpayment of tax for such taxable year be paid over to
12 the Bush-Clinton Katrina Funds.

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

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

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

6 “(2) a contribution made by such taxpayer on
7 such date to the United States.

8 “(d) TRANSFER OF FUNDS.—The Secretary of the
9 Treasury shall, from time to time, pay over from the gen-
10 eral fund of the Treasury to the Bush-Clinton Katrina
11 Funds amounts equivalent to the amounts designated
12 under subsection (a).

13 “(e) BUSH-CLINTON KATRINA FUNDS.—For pur-
14 poses of this section—

15 “(1) IN GENERAL.—The term ‘Bush-Clinton
16 Katrina Funds’ means—

17 “(A) the Bush-Clinton Katrina Fund of
18 the William J. Clinton Foundation, and

19 “(B) the Bush-Clinton Katrina Fund of
20 the Greater Houston Community Foundation.

21 “(2) EQUAL TRANSFERS.—The Secretary of the
22 Treasury shall ensure that to the greatest extent
23 practicable amounts paid over under subsection (d)
24 are divided equally between the funds described in
25 subparagraphs (A) and (B) of paragraph (1).

1 “(f) TERMINATION.—This section shall not apply
2 with respect to any taxable year ending after the date on
3 which the Secretary of the Treasury determines that the
4 relief efforts related to Hurricane Katrina have terminated
5 or that payments to the Bush-Clinton Katrina Funds
6 under this section are no longer necessary or appro-
7 priate.”.

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

“PART IX. DESIGNATION OF OVERPAYMENTS TO BUSH-CLINTON KATRINA
FUNDS”.

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

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