

110TH CONGRESS
2D SESSION

H. R. 5294

To amend the Internal Revenue Code of 1986 to repeal the additional 0.2 percent FUTA surtax.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 7, 2008

Mr. HERGER (for himself and Mr. WELLER of Illinois) 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 repeal the additional 0.2 percent FUTA surtax.

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. REPEAL OF THE ADDITIONAL 0.2 PERCENT**
4 **FUTA SURTAX AND REBATE OF PAYROLL**
5 **TAXES PAID IN CALENDAR YEAR 2008.**

6 (a) IN GENERAL.—Section 3301 of the Internal Rev-
7 enue Code of 1986 (relating to rate of tax) is amended
8 by striking “equal to” and all that follows through “of
9 the total wages” and inserting “equal to 6.0 percent of
10 the total wages”.

1 (b) **EFFECTIVE DATE.**—The amendment made by
2 subsection (a) shall apply to remuneration paid after De-
3 cember 31, 2007.

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