

110TH CONGRESS  
2D SESSION

# H. R. 6310

To amend the Internal Revenue Code of 1986 to require that the payment of the manufacturers' excise tax on recreational equipment be paid quarterly.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 19, 2008

Mr. KIND (for himself, Mr. RYAN of Wisconsin, Mr. BOREN, and Mr. PEARCE) 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 require that the payment of the manufacturers' excise tax on recreational equipment be paid quarterly.

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. TIME FOR PAYMENT OF MANUFACTURERS' EX-**  
4 **CISE TAX ON RECREATIONAL EQUIPMENT.**

5 (a) IN GENERAL.—Subsection (d) of section 6302 of  
6 the Internal Revenue Code of 1986 (relating to mode or  
7 time of collection) is amended to read as follows:

8 “(d) TIME FOR PAYMENT OF MANUFACTURERS' EX-  
9 CISE TAX ON RECREATIONAL EQUIPMENT.—The taxes

1 imposed by subchapter D of chapter 32 of this title (relat-  
2 ing to taxes on recreational equipment) shall be due and  
3 payable on the date for filing the return for such taxes.”.

4 (b) EFFECTIVE DATE.—The amendment made by  
5 subsection (a) shall apply to articles sold by the manufac-  
6 turer, producer, or importer after the date of the enact-  
7 ment of this Act.

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