

110TH CONGRESS
2D SESSION

H. R. 7100

To allow a refundable credit against Federal income tax for expired digital-to-analog converter box coupons.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 25, 2008

Mr. McCOTTER introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To allow a refundable credit against Federal income tax for expired digital-to-analog converter box coupons.

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. SHORT TITLE.**

4 This Act may be cited as the “DTV Coupon Assist-
5 ance Act of 2008”.

6 **SEC. 2. REFUNDABLE TAX CREDIT FOR EXPIRED DIGITAL-**
7 **TO-ANALOG CONVERTER BOX COUPONS.**

8 (a) ALLOWANCE OF CREDIT.—

9 (1) IN GENERAL.—In the case of an individual,
10 there shall be allowed as a credit against the tax im-

1 posed by chapter 1 of the Internal Revenue Code of
2 1986 an amount equal to \$40 for each expired dig-
3 ital-to-analog converter box coupon of the taxpayer.

4 (2) YEAR CREDIT ALLOWED.—The credit under
5 paragraph (1) shall be allowed for the taxable year
6 which includes the date such coupon expired.

7 (b) LIMITATION.—The credit allowed under sub-
8 section (a) shall not exceed \$80.

9 (c) DIGITAL-TO-ANALOG CONVERTER BOX COU-
10 PON.—For purposes of this section—

11 (1) IN GENERAL.—The term “digital-to-analog
12 converter box coupon” means a coupon (or similar
13 method of payment assistance) issued under section
14 3005 of the Digital Television Transition and Public
15 Safety Act of 2005 (Public Law 109–171).

16 (2) EXPIRED.—A digital-to-analog-converter
17 box coupon shall be treated as expired only if such
18 coupon is not applied toward the purchase of an dig-
19 ital-to-analog converter box, and such coupon ex-
20 pires, on or before February 17, 2009.

21 (3) DIGITAL-TO-ANALOG CONVERTER BOX.—
22 The term digital-to-analog converter box has the
23 meaning given such term under section 3005(d) of
24 such Act.

1 (d) CREDIT REFUNDABLE.—For purposes of the In-
2 ternal Revenue Code of 1986, the credit allowed under
3 subsection (a) shall be treated as allowed under subpart
4 C of part IV of subchapter A of chapter 1 of the Internal
5 Revenue Code of 1986.

6 (e) REGULATIONS.—The Secretary of the Treasury,
7 in consultation with the Assistant Secretary for Commu-
8 nications and Information of the Department of Com-
9 merce, shall prescribe such regulations and other guidance
10 as may be necessary or appropriate to carry out the pur-
11 poses of this section and to prevent allowance of a credit
12 with respect to any coupon which has not expired, which
13 has been applied toward the purchase of a digital-to-ana-
14 log converter box, or which was not issued to the taxpayer.

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