

107TH CONGRESS
1ST SESSION

H. R. 1025

To amend the Internal Revenue Code of 1986 to establish a temporary checkoff on income tax returns to provide funding to States for improving the administration of elections for Federal office.

IN THE HOUSE OF REPRESENTATIVES

MARCH 14, 2001

Mr. LATOURETTE introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on House Administration, 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

A BILL

To amend the Internal Revenue Code of 1986 to establish a temporary checkoff on income tax returns to provide funding to States for improving the administration of elections for Federal office.

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 “Voting Equipment
5 Modernization Act of 2001”.

1 “(1) the income tax liability (as defined in sec-
2 tion 6096(b)) of the individual for the taxable year,
3 over

4 “(2) any amount designated by the individual
5 (and, in the case of a joint return, any amount des-
6 ignated by the individual’s spouse) under section
7 6096(a) for such taxable year.

8 “(c) MANNER AND TIME OF DESIGNATION.—A des-
9 ignation under subsection (a) may be made with respect
10 to any taxable year—

11 “(1) at the time of filing the return of the tax
12 imposed by chapter 1 for such taxable year, or

13 “(2) at any other time (after the time of filing
14 the return of the tax imposed by chapter 1 for such
15 taxable year) specified in regulations prescribed by
16 the Secretary.

17 Such designation shall be made in such manner as the
18 Secretary prescribes by regulations except that, if such
19 designation is made at the time of filing the return of the
20 tax imposed by chapter 1 for such taxable year, such des-
21 ignation shall be made either on the first page of the re-
22 turn or on the page bearing the taxpayer’s signature.

23 “(d) TERMINATION.—Designations may be made
24 under this section for taxable years beginning after De-
25 cember 31, 2001, and ending before January 1, 2004.”

1 (b) ELECTION ADMINISTRATION IMPROVEMENT
2 FUND.—Subchapter A of chapter 98 of such Code (relat-
3 ing to establishment of trust funds) is amended by adding
4 at the end the following new section:

5 **“SEC. 9511. ELECTION ADMINISTRATION IMPROVEMENT**
6 **FUND.**

7 “(a) CREATION OF TRUST FUND.—There is estab-
8 lished in the Treasury of the United States a trust fund
9 to be known as the ‘Election Administration Improvement
10 Fund’, consisting of such amounts as may be appropriated
11 or credited to such fund as provided in this section or sec-
12 tion 9602(b).

13 “(b) TRANSFERS TO TRUST FUND.—There are here-
14 by appropriated to the Election Administration Improve-
15 ment Fund amounts equivalent to the amounts designated
16 under section 6098.

17 “(c) EXPENDITURES.—Amounts in the Election Ad-
18 ministration Improvement Fund shall be available, as pro-
19 vided in appropriation Acts, for purposes of making pay-
20 ments to States under subsection (d), to the extent that
21 such amounts exceed the aggregate of all Federal adminis-
22 trative costs attributable to the implementation of section
23 6098, subsections (a) and (b) of this section, and (with
24 respect to such fund) section 9602.

25 “(d) PAYMENTS TO STATES.—

1 “(1) IN GENERAL.—From the amounts avail-
2 able pursuant to subsection (c) for a fiscal year, the
3 Federal Election Commission shall make a payment
4 to each State for carrying out activities to improve
5 the administration of elections for Federal office, in-
6 cluding the purchase and maintenance of improved
7 voting equipment and technology, in accordance with
8 such criteria as the Commission may establish by
9 regulation.

10 “(2) AMOUNT OF PAYMENT.—The amount of
11 the payment made to a State for a fiscal year under
12 this subsection shall be equal to the product of—

13 “(A) the total amount available for pay-
14 ments under this subsection for the fiscal year;
15 and

16 “(B) the amount (expressed as a percent-
17 age) equal to the population of the State di-
18 vided by the total population of all States.

19 “(3) STATE DEFINED.—In this subsection, the
20 term ‘State’ means each of the several States and
21 the District of Columbia.”

22 (c) CLERICAL AMENDMENTS.—

23 (1) The table of parts for subchapter A of chap-
24 ter 61 of such Code is amended by adding at the
25 end the following new item:

“Part IX. Designation of income tax payments to Election Administration Improvement Fund.”

1 (2) The table of sections for subchapter A of
2 chapter 98 of such Code is amended by adding at
3 the end the following new item:

“Sec. 9511. Election Administration Improvement Fund.”

4 (d) **EFFECTIVE DATE.**—The amendments made by
5 this section shall apply to taxable years beginning after
6 December 31, 2001.

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