

111<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 1733

To amend the Internal Revenue Code of 1986 to allow a refundable credit against income tax for the cost of passports and other enhanced identification documents required to comply with the June 1, 2009, implementation of the Western Hemisphere Travel Initiative.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 26, 2009

Mr. LEE of New York (for himself, Mr. HIGGINS, and Mr. MCHUGH) 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 allow a refundable credit against income tax for the cost of passports and other enhanced identification documents required to comply with the June 1, 2009, implementation of the Western Hemisphere Travel Initiative.

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 “Passport Fee Relief  
5       Act of 2009”.

1 **SEC. 2. REFUNDABLE CREDIT FOR COST OF PASSPORTS**  
2 **AND OTHER DOCUMENTATION REQUIRED TO**  
3 **COMPLY WITH WESTERN HEMISPHERE TRAV-**  
4 **EL INITIATIVE.**

5 (a) IN GENERAL.—Subpart C of part IV of sub-  
6 chapter A of chapter 1 of the Internal Revenue Code of  
7 1986 (relating to refundable credits) is amended by insert-  
8 ing after section 36A the following new section:

9 **“SEC. 36B. TRAVEL DOCUMENTS REQUIRED TO COMPLY**  
10 **WITH WESTERN HEMISPHERE TRAVEL INI-**  
11 **TIATIVE.**

12 “In the case of an individual, there shall be allowed  
13 as a credit against the tax imposed by this subtitle for  
14 the taxable year an amount equal to the cost paid or in-  
15 curred by the taxpayer to obtain any travel document—

16 “(1) which complies with the plan developed  
17 under section 7209(b)(1) of the Intelligence Reform  
18 and Terrorism Prevention Act of 2004, and

19 “(2) which is for the identification of the tax-  
20 payer, the taxpayer’s spouse, or any dependent of  
21 the taxpayer with respect to whom the taxpayer is  
22 allowed a deduction under section 151.”.

23 (b) CONFORMING AMENDMENTS.—

24 (1) Section 1324(b)(2) of title 31, United  
25 States Code, is amended by inserting “36B,” after  
26 “36A,”.

1           (2) The table of sections for subpart C of part  
2           IV of subchapter A of chapter 1 of such Code is  
3           amended by inserting after the item relating to sec-  
4           tion 36A the following new item:

          “Sec. 36B. Travel documents required to comply with Western Hemisphere  
          Travel Initiative.”.

5           (c) EFFECTIVE DATE.—The amendments made by  
6           this section shall apply to taxable years beginning after  
7           December 31, 2008.

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