

111TH CONGRESS
1ST SESSION

H. R. 4130

To amend the Internal Revenue Code of 1986 to establish a temporary surtax to offset the costs of the Afghanistan war.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 19, 2009

Mr. OBEY (for himself, Mr. MURTHA, Mr. LARSON of Connecticut, Ms. ESHOO, Mr. FARR, Mr. FRANK of Massachusetts, Mr. GRIJALVA, Ms. MCCOLLUM, Mr. McDERMOTT, Mr. MCGOVERN, and Ms. LINDA T. SÁNCHEZ of California) 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 establish a temporary surtax to offset the costs of the Afghanistan war.

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 “Share the Sacrifice
5 Act of 2010”.

1 **SEC. 2. ESTABLISHMENT OF TEMPORARY AFGHANISTAN**
 2 **WAR SURTAX.**

3 (a) IN GENERAL.—Subchapter A of chapter 1 of the
 4 Internal Revenue Code of 1986 (relating to normal taxes
 5 and surtaxes) is amended by adding at the end the fol-
 6 lowing new part:

7 **“PART VIII—TEMPORARY AFGHANISTAN WAR**
 8 **SURTAX**

“Sec. 59B. Temporary Afghanistan war surtax.

9 **“SEC. 59B. TEMPORARY AFGHANISTAN WAR SURTAX.**

10 “(a) IN GENERAL.—In the case of any taxable year
 11 beginning after 2010—

12 “(1) JOINT RETURNS.—In the case of a joint
 13 return with net income tax liability, the tax imposed
 14 under this chapter shall be increased by the amount
 15 of the surtax determined in accordance with the fol-
 16 lowing table:

“If net income tax liability is:	The surtax is:
Not over \$22,600	1% of net income tax liability.
Over \$22,600 but not over \$36,400.	\$226, plus the applicable percentage of the excess over \$22,600.
Over \$36,400	\$226, plus the applicable percentage of \$13,800, plus twice the applicable percentage of the excess over \$36,400.

17 “(2) OTHER INDIVIDUALS, TRUSTS, AND ES-
 18 TATES.—In the case of any individual, trust, or es-
 19 tate with net income tax liability (other than a joint
 20 return), the tax imposed under this chapter shall be

1 increased by the amount of the surtax determined in
 2 accordance with the following table:

“If net income tax liability is:	The surtax is:
Not over \$11,300	1% of net income tax liability.
Over \$11,300 but not over \$18,200.	\$113, plus the applicable percentage of the excess over \$11,300.
Over \$18,200	\$113, plus the applicable percentage of \$6,900, plus twice the applicable percentage of the excess over \$18,200.

3 “(3) CORPORATIONS.—In the case of any cor-
 4 poration with net income tax liability, the tax im-
 5 posed under this chapter shall be increased by an
 6 amount equal to such net income tax liability multi-
 7 plied by twice the applicable percentage.

8 “(b) APPLICABLE PERCENTAGE.—For purposes of
 9 this section—

10 “(1) IN GENERAL.—The term ‘applicable per-
 11 centage’ means, with respect to any taxable year be-
 12 ginning in a calendar year, the percentage which is
 13 determined by the President with respect to such
 14 calendar year under paragraph (2).

15 “(2) DETERMINATION OF APPLICABLE PER-
 16 CENTAGE.—The applicable percentage determined by
 17 the President with respect to any calendar year shall
 18 be the percentage which the President estimates will
 19 result in revenues to the Treasury under this section
 20 for taxable years beginning in such calendar year
 21 which are equal to the Federal expenditures related

1 to the war in Afghanistan during the fiscal year end-
2 ing in the preceding calendar year.

3 “(c) CERTAIN EXCEPTIONS FOR INDIVIDUALS.—

4 “(1) CERTAIN EXCEPTIONS RELATED TO MILI-
5 TARY SERVICE.—

6 “(A) IN GENERAL.—Subsection (a) shall
7 not apply to—

8 “(i) any member of the Armed Forces
9 of the United States who received com-
10 pensation which was excludible from gross
11 income under section 112 (relating to cer-
12 tain combat zone compensation of mem-
13 bers of the Armed Forces) during the tax-
14 able year involved or any taxable year end-
15 ing on or after September 11, 2001, or

16 “(ii) any individual who received a
17 death gratuity payable under chapter 75 of
18 title 10, United States Code, with respect
19 to any decedent who—

20 “(I) is described in clause (i),

21 and

22 “(II) died on or after September
23 11, 2001, and before the close of the
24 taxable year involved.

1 “(B) JOINT RETURNS.—In the case of a
2 joint return, the taxpayer shall be treated as
3 described in clause (i) or (ii) of subparagraph
4 (A) if either spouse is so described.

5 “(2) EXCEPTION BASED ON ADJUSTED GROSS
6 INCOME.—Subsection (a) shall not apply to any indi-
7 vidual if the adjusted gross income of the taxpayer
8 is not in excess of \$30,000.

9 “(d) NET INCOME TAX LIABILITY DEFINED.—For
10 purposes of this section, the term ‘net income tax liability’
11 means the excess of—

12 “(1) the sum of the regular tax liability (as de-
13 fined in section 26(b)) and the tax imposed by sec-
14 tion 55, over

15 “(2) the credits allowed under part IV (other
16 than sections 31, 33, and 34).

17 “(e) DELAY IN APPLICATION IF PRESIDENT DETER-
18 MINES ECONOMY TOO WEAK.—If the President deter-
19 mines that the United States economy is too weak to ab-
20 sorb the tax imposed under this section, the President may
21 delay the implementation of such tax for up to 1 year.

22 “(f) NOT TREATED AS TAX IMPOSED BY THIS CHAP-
23 TER FOR CERTAIN PURPOSES.—The tax imposed under
24 this part shall not be treated as tax imposed by this chap-

1 ter for purposes of determining the amount of any credit
2 under this chapter or for purposes of section 55.

3 “(g) TERMINATION.—The tax imposed under this
4 section shall not apply to taxable years beginning in any
5 calendar year if the applicable percentage determined with
6 respect to such calendar year is zero.”.

7 (b) CLERICAL AMENDMENT.—The table of parts for
8 subchapter A of chapter 1 of such Code is amended by
9 adding at the end the following new item:

“PART VIII. TEMPORARY AFGHANISTAN WAR SURTAX”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 2010.

13 (d) SECTION 15 NOT TO APPLY.—The amendment
14 made by subsection (a) shall not be treated as a change
15 in a rate of tax for purposes of section 15 of the Internal
16 Revenue Code of 1986.

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