111TH CONGRESS 2D SESSION

H. R. 5623

AN ACT

To amend the Internal Revenue Code of 1986 to extend the homebuyer tax credit for the purchase of a principal residence before October 1, 2010, in the case of a written binding contract entered into with respect to such principal residence before May 1, 2010, and for other purposes.

- 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 "Homebuyer Assistance
- 5 and Improvement Act of 2010".
- 6 SEC. 2. EXTENSION OF HOMEBUYER CREDIT FOR CERTAIN
- 7 PURCHASES PURSUANT TO BINDING CON-
- 8 TRACTS.
- 9 (a) In General.—Paragraph (2) of section 36(h) of
- 10 the Internal Revenue Code of 1986 is amended by striking
- 11 "paragraph (1) shall be applied by substituting 'July 1,
- 12 2010" and inserting "and who purchases such residence
- 13 before October 1, 2010, paragraph (1) shall be applied by
- 14 substituting 'October 1, 2010' ".
- 15 (b) Conforming Amendment.—Subparagraph (B)
- 16 of section 36(h)(3) of such Code is amended by inserting
- 17 ", and for 'October 1, 2010'" after "for 'July 1, 2010'".
- 18 (c) Effective Date.—The amendments made by
- 19 this section shall apply to residences purchased after June
- 20 30, 2010.
- 21 SEC. 3. APPLICATION OF BAD CHECKS PENALTY TO ELEC-
- TRONIC PAYMENTS.
- 23 (a) IN GENERAL.—Section 6657 of the Internal Rev-
- 24 enue Code of 1986 is amended—

1	(1) by striking "If any check or money order in				
2	payment of any amount" and inserting "If any in-				
3	strument in payment, by any commercially accept-				
4	able means, of any amount", and				
5	(2) by striking "such check" each place it ap-				
6	pears and inserting "such instrument".				
7	(b) Effective Dates.—The amendments made by				
8	this section shall apply to instruments tendered after the				
9	date of the enactment of this Act.				
10	SEC. 4. DISCLOSURE OF PRISONER RETURN INFORMATION				
11	TO STATE PRISONS.				
12	(a) In General.—Subparagraph (A) of section				
13	6103(k)(10) of the Internal Revenue Code of 1986 is				
14	amended—				
15	(1) by inserting "and the head of any State				
16	agency charged with the responsibility for adminis-				
17	tration of prisons" after "the head of the Federal				
18	Bureau of Prisons", and				
19	(2) by striking "Federal prison" and inserting				
20	"Federal or State prison".				
21	(b) RESTRICTION ON REDISCLOSURE.—Subpara-				
22	graph (B) of section 6103(k)(10) of such Code is amend-				
23	ed—				
24	(1) by inserting "and the head of any State				
25	agency charged with the responsibility for adminis-				

- tration of prisons" after "the head of the Federal
 Bureau of Prisons", and

 (2) by inserting "or agency" after "such Bu-
- 5 (c) Recordkeeping.—Paragraph (4) of section
- 6 6103(p) of such Code is amended by inserting "(k)(10),"
- 7 before "(1)(6)," in the matter preceding subparagraph (A).
- 8 (d) Clerical Amendment.—The heading of para-
- 9 graph (10) of section 6103(k) of such Code is amended
- 10 by striking "of prisoners to federal bureau of
- 11 PRISONS" and inserting "TO CERTAIN PRISON OFFICIALS".
- (e) Effective Date.—The amendments made by
- 13 this section shall apply to disclosures made after the date
- 14 of the enactment of this Act.

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- 15 SEC. 5. AMENDMENT OF TRAVEL PROMOTION ACT OF 2009.
- 16 (a) Travel Promotion Fund Fees.—Section
- 17 217(h)(3)(B) of the Immigration and Nationality Act (8
- 18 U.S.C. 1187(h)(3)(B)) is amended—
- 19 (1) by striking "subsection (d) of section 11 of
- the Travel Promotion Act of 2009." in clause (ii)
- and inserting "subsection (d) of the Travel Pro-
- 22 motion Act of 2009 (22 U.S.C. 2131(d))."; and
- 23 (2) by striking "September 30, 2014." in clause
- 24 (iii) and inserting "September 30, 2015.".

- 1 (b) Implementation Beginning in Fiscal Year 2 2011.—Subsection (d) of the Travel Promotion Act of 2009 (22 U.S.C. 2131(d)) is amended— 3 4 (1) by striking "For fiscal year 2010, the" in 5 paragraph (2)(A) and inserting "The"; 6 (2) by striking "quarterly, beginning on Janu-7 ary 1, 2010," in paragraph (2)(A) and inserting "monthly, immediately following the collection of 8 9 fees under section 217(h)(3)(B)(i)(I) of the Immi-10 (8 gration and Nationality Act U.S.C. 11 1187(h)(3)(B)(i)(I),"; (3) by striking "fiscal years 2011 through 12 13 2014," in paragraph (2)(B) and inserting "fiscal 14 vears 2012 through 2015,"; 15 (4) by striking "fiscal year 2010," in paragraph 16 (3)(A) and inserting "fiscal year 2011,"; 17 (5) by striking "fiscal year 2011," each place it 18 appears in paragraph (3)(A) and inserting "fiscal 19 year 2012,"; and 20 (6) by striking "fiscal year 2010, 2011, 2012, 21 2013, or 2014" in paragraph (4)(B) and inserting 22 "fiscal year 2011, 2012, 2013, 2014, or 2015". SEC. 6. PAYGO COMPLIANCE.
- 23
- 24 The budgetary effects of this Act, for the purpose of complying with the Statutory Pay-As-You-Go Act of 2010,

- 1 shall be determined by reference to the latest statement
- 2 titled "Budgetary Effects of PAYGO Legislation" for this
- 3 Act, submitted for printing in the Congressional Record
- 4 by the Chairman of the House Budget Committee, pro-
- 5 vided that such statement has been submitted prior to the
- 6 vote on passage.

Passed the House of Representatives June 29, 2010. Attest:

Clerk.

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