

111TH CONGRESS
2D SESSION

S. 3946

To repeal the expansion of information reporting requirements for payments of \$600 or more to corporations, and for other purposes.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 15, 2010

Mr. BAUCUS (for himself, Mr. BEGICH, Ms. LANDRIEU, Ms. STABENOW, Mrs. SHAHEEN, and Mr. BROWN of Massachusetts) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To repeal the expansion of information reporting requirements for payments of \$600 or more to corporations, 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 “Small Business Paper-
5 work Relief Act”.

6 **SEC. 2. REPEAL OF EXPANSION OF INFORMATION REPORT-**
7 **ING REQUIREMENTS.**

8 Section 9006 of the Patient Protection and Afford-
9 able Care Act, and the amendments made thereby, are

1 hereby repealed; and the Internal Revenue Code of 1986
2 shall be applied as if such section, and amendments, had
3 never been enacted.

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