

111TH CONGRESS
2D SESSION

S. 3976

To amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 19, 2010

Mr. SANDERS (for himself, Mr. REID, Mr. SCHUMER, Mr. LEAHY, Mr. BROWN of Ohio, Mr. LAUTENBERG, Mr. WHITEHOUSE, Mrs. GILLIBRAND, Ms. STABENOW, Mr. BEGICH, and Mr. MENENDEZ) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to extend certain expiring provisions, 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 “Emergency Senior Citi-
5 zens Relief Act of 2010”.

1 **SEC. 2. EXTENSION AND MODIFICATION OF CERTAIN ECO-**
2 **NOMIC RECOVERY PAYMENTS.**

3 (a) EXTENSION AND MODIFICATION OF PAY-
4 MENTS.—Section 2201 of the American Recovery and Re-
5 investment Tax Act of 2009 is amended—

6 (1) in subsection (a)(1)(A)—

7 (A) by inserting “for each of calendar
8 years 2009 and 2011” after “shall disburse”,

9 (B) by inserting “(for purposes of pay-
10 ments made for calendar year 2009), or the 3-
11 month period ending with December 2010 (for
12 purposes of payments made for calendar year
13 2011)” after “the date of the enactment of this
14 Act”, and

15 (C) by adding at the end the following new
16 sentence: “In the case of an individual who is
17 eligible for a payment under the preceding sen-
18 tence by reason of entitlement to a benefit de-
19 scribed in subparagraph (B)(i), no such pay-
20 ment shall be made to such individual for cal-
21 endar year 2011 unless such individual was
22 paid a benefit described in such subparagraph
23 (B)(i) for any month in the 12-month period
24 ending with December 2010.”,

25 (2) in subsection (a)(1)(B)(iii), by inserting
26 “(for purposes of payments made under this para-

graph for calendar year 2009), or the 3-month period ending with December 2010 (for purposes of payments made under this paragraph for calendar year 2011)” before the period at the end,

(3) in subsection (a)(2)—

(A) by inserting “, or who are utilizing a foreign or domestic Army Post Office, Fleet Post Office, or Diplomatic Post Office address” after “Northern Mariana Islands”, and

(B) by striking “current address of record” and inserting “address of record, as of the date of certification under subsection (b) for a payment under this section”,

(4) in subsection (a)(3)—

(A) by inserting “per calendar year (determined with respect to the calendar year for which the payment is made, and without regard to the date such payment is actually paid to such individual)” after “only 1 payment under this section”, and

(B) by inserting “FOR THE SAME YEAR” after “PAYMENTS” in the heading thereof,

(5) in subsection (a)(4)—

(A) by inserting “(or, in the case of subparagraph (D), shall not be due)” after “made” in the matter preceding subparagraph (A),

(B) by striking subparagraph (A) and inserting the following:

“(A) in the case of an individual entitled to a benefit specified in paragraph (1)(B)(i) or paragraph (1)(B)(ii)(VIII) if—

“(i) for the most recent month of such individual’s entitlement in the applicable 3-month period described in paragraph (1);

or

“(ii) for any month thereafter which is before the month after the month of the payment;

such individual’s benefit under such paragraph was not payable by reason of subsection (x) or (y) of section 202 of the Social Security Act (42 U.S.C. 402) or section 1129A of such Act (42 U.S.C. 1320a-8a);”,

(C) in subparagraph (B), by striking “3 month period” and inserting “applicable 3-month period”,

(D) by striking subparagraph (C) and inserting the following:

1 “(C) in the case of an individual entitled to
2 a benefit specified in paragraph (1)(C) if—

3 “(i) for the most recent month of such
4 individual’s eligibility in the applicable 3-
5 month period described in paragraph (1);
6 or

7 “(ii) for any month thereafter which
8 is before the month after the month of the
9 payment;

10 such individual’s benefit under such paragraph
11 was not payable by reason of subsection
12 (e)(1)(A) or (e)(4) of section 1611 (42 U.S.C.
13 1382) or section 1129A of such Act (42 U.S.C.
14 1320a-8a); or”,

15 (E) by striking subparagraph (D) and in-
16 serting the following:

17 “(D) in the case of any individual whose
18 date of death occurs—

19 “(i) before the date of the receipt of
20 the payment; or

21 “(ii) in the case of a direct deposit,
22 before the date on which such payment is
23 deposited into such individual’s account.”,

24 (F) by adding at the end the following
25 flush sentence:

1 “In the case of any individual whose date of death
2 occurs before a payment is negotiated (in the case
3 of a check) or deposited (in the case of a direct de-
4 posit), such payment shall not be due and shall not
5 be reissued to the estate of such individual or to any
6 other person.”, and

7 (G) by adding at the end, as amended by
8 subparagraph (F), the following new sentence:
9 “Subparagraphs (A)(ii) and (C)(ii) shall apply
10 only in the case of certifications under sub-
11 section (b) which are, or but for this paragraph
12 would be, made after the date of the enactment
13 of Emergency Senior Citizens Relief Act of
14 2010, and shall apply to such certifications
15 without regard to the calendar year of the pay-
16 ments to which such certifications apply.”.

17 (6) in subsection (a)(5)—

18 (A) by inserting “, in the case of payments
19 for calendar year 2009, and no later than April
20 30, 2011, in the case of payments for calendar
21 year 2011” before the period at the end of the
22 first sentence of subparagraph (A), and

23 (B) by striking subparagraph (B) and in-
24 serting the following:

1 “(B) DEADLINE.—No payment for cal-
2 endar year 2009 shall be disbursed under this
3 section after December 31, 2010, and no pay-
4 ment for calendar year 2011 shall be disbursed
5 under this section after December 31, 2012, re-
6 gardless of any determinations of entitlement
7 to, or eligibility for, such payment made after
8 whichever of such dates is applicable to such
9 payment.”,

10 (7) in subsection (b), by inserting “(except that
11 such certification shall be affected by a determina-
12 tion that an individual is an individual described in
13 subparagraph (A), (B), (C), or (D) of subsection
14 (a)(4) during a period described in such subpara-
15 graphs), and no individual shall be certified to re-
16 ceive a payment under this section for a calendar
17 year if such individual has at any time been denied
18 certification for such a payment for such calendar
19 year by reason of subparagraph (A)(ii) or (C)(ii) of
20 subsection (a)(4) (unless such individual is subse-
21 quently determined not to have been an individual
22 described in either such subparagraph at the time of
23 such denial)” before the period at the end of the last
24 sentence,

1 (8) in subsection (c), by striking paragraph (4)
 2 and inserting the following:

3 “(4) PAYMENTS SUBJECT TO OFFSET AND REC-
 4 LAMATION.—Notwithstanding paragraph (3), any
 5 payment made under this section—

6 “(A) shall, in the case of a payment by di-
 7 rect deposit which is made after the date of the
 8 enactment of the Emergency Senior Citizens
 9 Relief Act of 2010, be subject to the reclama-
 10 tion provisions under subpart B of part 210 of
 11 title 31, Code of Federal Regulations (relating
 12 to reclamation of benefit payments); and

13 “(B) shall not, for purposes of section
 14 3716 of title 31, United States Code, be consid-
 15 ered a benefit payment or cash benefit made
 16 under the applicable program described in sub-
 17 paragraph (B) or (C) of subsection (a)(1), and
 18 all amounts paid shall be subject to offset under
 19 such section 3716 to collect delinquent debts.”,
 20 (9) in subsection (e)—

21 (A) by striking “2011” and inserting
 22 “2013”,

23 (B) by inserting “section 2(b) of the
 24 Emergency Senior Citizens Relief Act of 2010,”
 25 after “section 2202,” in paragraph (1), and

1 (C) by adding at the following new para-
2 graph:

3 “(5)(A) For the Secretary of the Treasury, an
4 additional \$5,200,000 for purposes described in
5 paragraph (1).

6 “(B) For the Commissioner of Social Security,
7 an additional \$5,000,000 for the purposes described
8 in paragraph (2)(B).

9 “(C) For the Railroad Retirement Board, an
10 additional \$600,000 for the purposes described in
11 paragraph (3)(B).

12 “(D) For the Secretary of Veterans Affairs, an
13 additional \$625,000 for the Information Systems
14 Technology account”.

15 (b) EXTENSION OF SPECIAL CREDIT FOR CERTAIN
16 GOVERNMENT RETIREES.—

17 (1) IN GENERAL.—In the case of an eligible in-
18 dividual (as defined in section 2202(b) of the Amer-
19 ican Recovery and Reinvestment Tax Act of 2009,
20 applied by substituting “2011” for “2009”), with re-
21 spect to the first taxable year of such individual be-
22 ginning in 2011, section 2202 of the American Re-
23 covery and Reinvestment Tax Act of 2009 shall be
24 applied by substituting “2011” for “2009” each
25 place it appears.

1 (2) CONFORMING AMENDMENT.—Subsection (c)
2 of section 36A of the Internal Revenue Code of 1986
3 is amended by inserting “, and any credit allowed to
4 the taxpayer under section 2(b)(1) of the Emergency
5 Senior Citizens Relief Act of 2010” after “the
6 American Recovery and Reinvestment Tax Act of
7 2009”.

8 (c) EFFECTIVE DATE.—

9 (1) IN GENERAL.—Except as otherwise pro-
10 vided in paragraph (2), the amendments made by
11 this section shall take effect on the date of the en-
12 actment of this Act.

13 (2) APPLICATION OF RULE RELATING TO DE-
14 CEASED INDIVIDUALS.—The amendment made by
15 subsection (a)(5)(F) shall take effect as if included
16 in section 2201 of the American Recovery and Rein-
17 vestment Tax Act of 2009.

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