

112TH CONGRESS  
2D SESSION

# H. R. 4013

To continue the employee payroll tax cut through 2012.

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IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 13, 2012

Mr. HERGER introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To continue the employee payroll tax cut through 2012.

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 “Temporary Payroll  
5       Tax Cut Continuation Act of 2012”.

6       **SEC. 2. EXTENSION OF PAYROLL TAX HOLIDAY.**

7       (a) IN GENERAL.—Subsection (c) of section 601 of  
8       the Tax Relief, Unemployment Insurance Reauthorization,  
9       and Job Creation Act of 2010 (26 U.S.C. 1401 note) is  
10      amended to read as follows:

1       “(c) PAYROLL TAX HOLIDAY PERIOD.—The term  
2 ‘payroll tax holiday period’ means calendar years 2011  
3 and 2012.”.

4       (b) CONFORMING AMENDMENTS.—Section 601 of  
5 such Act (26 U.S.C. 1401 note) is amended by striking  
6 subsections (f) and (g).

7       (c) EFFECTIVE DATE.—The amendments made by  
8 this section shall apply to remuneration received, and tax-  
9 able years beginning, after December 31, 2011.

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