

112TH CONGRESS
1ST SESSION

H. R. 2709

To amend the Internal Revenue Code of 1986 to extend the payroll tax relief under the HIRE Act, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JULY 29, 2011

Mr. TONKO 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 extend the payroll tax relief under the HIRE Act, 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 “HIRE Now Act of
5 2011”.

6 **SEC. 2. EXTENSION OF PAYROLL TAX FORGIVENESS FOR**
7 **HIRING UNEMPLOYED WORKERS UNDER**
8 **HIRE ACT.**

9 (a) EXTENSION.—

1 (1) IN GENERAL.—Subsection (d) of section
2 3111 of the Internal Revenue Code of 1986 is
3 amended—

4 (A) by striking “with respect to employ-
5 ment during the period beginning on the day
6 after the date of the enactment of this sub-
7 section and ending on December 31, 2010,” in
8 paragraph (1) and inserting “during the appli-
9 cable period with respect to employment”,

10 (B) by striking “January 1, 2011” in
11 paragraph (3) and inserting “January 1,
12 2012”,

13 (C) by redesignating paragraph (5) as
14 paragraph (6) and by inserting after paragraph
15 (4) the following new paragraph:

16 “(5) APPLICABLE PERIOD.—For purposes of
17 paragraph (1), the applicable period is—

18 “(A) with respect to any qualified indi-
19 vidual who begins employment after February
20 3, 2010, the period beginning after March 18,
21 2010, and ending on December 31, 2010, and

22 “(B) with respect to any qualified indi-
23 vidual who begins employment after December
24 31, 2010, the period beginning on the day after

1 the date of the enactment of this paragraph
2 and ending on December 31, 2011.”, and

3 (D) by inserting “AND 2011” after “2010”
4 in the heading thereof.

5 (2) RAILROAD RETIREMENT TAXES.—Sub-
6 section (c) of section 3221 of such Code is amend-
7 ed—

8 (A) by striking “during the period begin-
9 ning on the day after the date of the enactment
10 of this subsection and ending on December 31,
11 2010” in paragraph (1) and inserting “during
12 the applicable period”,

13 (B) by striking “January 1, 2011” in
14 paragraph (3) and inserting “January 1,
15 2012”,

16 (C) by redesignating paragraph (5) as
17 paragraph (6) and by inserting after paragraph
18 (4) the following new paragraph:

19 “(5) APPLICABLE PERIOD.—For purposes of
20 paragraph (1), the applicable period is—

21 “(A) with respect to any qualified indi-
22 vidual who begins employment after February
23 3, 2010, the period beginning after March 18,
24 2010, and ending on December 31, 2010, and

1 “(B) with respect to any qualified indi-
2 vidual who begins employment after December
3 31, 2010, the period beginning on the day after
4 the date of the enactment of this paragraph
5 and ending on December 31, 2011.”, and

6 (D) by inserting “AND 2011” after “2010”
7 in the heading thereof.

8 (b) TRANSFERS TO CERTAIN FUNDS.—Section 101
9 of the Hiring Incentives to Restore Employment Act is
10 amended—

11 (1) by inserting “and section 2(a)(1) of the
12 HIRE Now Act of 2011” after “subsection (a)” in
13 subsection (c), and

14 (2) by inserting “and section 2(a)(2) of the
15 HIRE Now Act of 2011” after “paragraph (1)” in
16 subsection (d)(2).

17 (c) CONFORMING AMENDMENT.—The heading of sec-
18 tion 102 of the Hiring Incentives to Restore Employment
19 Act is amended by inserting “**AND 2011**” after “**2010**”.

20 (d) EFFECTIVE DATE.—The amendments made by
21 this section shall apply with respect to wages paid with
22 respect to employment after the date of the enactment of
23 this Act.

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