

113TH CONGRESS
1ST SESSION

H. R. 516

To extend the payroll tax reduction.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 5, 2013

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

A BILL

To extend the payroll tax reduction.

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 “Middle Class Payroll
5 Tax Relief Act”.

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

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 by striking “and 2012” and inserting “, 2012,
11 and 2013”.

1 (b) **EFFECTIVE DATE.**—The amendments made by
2 this section shall apply to remuneration received, and tax-
3 able years beginning, after December 31, 2012.

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