



H.R.4853 - Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010

111th Congress (2009-2010)

Sponsor: [Rep. Oberstar, James L. \[D-MN-8\]](#) (Introduced 03/16/2010)

Committees: House - Transportation and Infrastructure; Ways and Means

Latest Action: 12/17/2010 Became Public Law No: 111-312. ([TXT](#) | [PDF](#)) ([All Actions](#))

Roll Call Votes: There have been [12 roll call votes](#)

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Summary(5) **Text(8)** Actions(113) Titles(8) Amendments(59) Cosponsors(5) Committees(2) Related Bills(14)

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TAX RELIEF, UNEMPLOYMENT
INSURANCE REAUTHORIZATION, AND
JOB CREATION ACT OF 2010

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Public Law 111-312
111th Congress

An Act

To amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, to amend title 49, United States Code, to extend authorizations for the airport improvement program, and for other purposes. <<NOTE: Dec. 17, 2010 - [H.R. 4853]>>

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, <<NOTE: Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010.>>
SECTION 1. SHORT TITLE; ETC.

(a) <<NOTE: 26 USC 1 note.>> Short Title.--This Act may be cited as the ``Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010''.

(b) Amendment of 1986 Code.--Except as otherwise expressly provided,

in the payroll tax holiday period, the deduction under section 164(f) with respect to such taxes shall be equal to the sum of--

- (A) 59.6 percent of the portion of such taxes attributable to the tax imposed by section 1401(a) (determined after the application of this section), plus
- (B) one-half of the portion of such taxes attributable to the tax imposed by section 1401(b).

(c) <<NOTE: Definition.>> Payroll Tax Holiday Period.--The term ``payroll tax holiday period'' means calendar year 2011.

(d) Employer Notification.--The Secretary of the Treasury shall notify employers of the payroll tax holiday period in any manner the Secretary deems appropriate.

(e) Transfers of Funds.--

(1) Transfers to federal old-age and survivors insurance trust fund.--There are hereby appropriated to the Federal Old-Age and Survivors Trust Fund and the Federal Disability Insurance Trust Fund established under section 201 of the Social Security Act (42 U.S.C. 401) amounts equal to the reduction in revenues to the Treasury by reason of the application of subsection (a). Amounts appropriated by the preceding sentence shall be transferred from the general fund at such times and in such manner as to replicate to the extent possible the transfers which would have occurred to such Trust Fund had such amendments not been enacted.

(2) Transfers to social security equivalent benefit account. <<NOTE: Appropriation.>> --There are hereby appropriated to the Social Security

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Equivalent Benefit Account established under section 15A(a) of the Railroad Retirement Act of 1974 (45 U.S.C. 231n-1(a)) amounts equal to the reduction in revenues to the Treasury by reason of the application of subsection (a)(2). Amounts appropriated by the preceding sentence shall be transferred from the general fund at such times and in such manner as to replicate to the extent possible the transfers which would have occurred to such Account had such amendments not been enacted.

(3) <<NOTE: Applicability.>> Coordination with other federal laws.--For purposes of applying any provision of Federal law other than the provisions of the Internal Revenue Code of 1986, the rate of tax in effect under section 3101(a) of such Code shall be determined without regard to the reduction in such rate under this section.

TITLE VII--TEMPORARY EXTENSION OF CERTAIN EXPIRING PROVISIONS

Subtitle A--Energy

SEC. 701. INCENTIVES FOR BIODIESEL AND RENEWABLE DIESEL.

(a) Credits for Biodiesel and Renewable Diesel Used as Fuel.-- Subsection (g) of section 40A <<NOTE: 26 USC 40A.>> is amended by striking ``December 31, 2009'' and inserting ``December 31, 2011''.

(b) Excise Tax Credits and Outlay Payments for Biodiesel and Renewable Diesel Fuel Mixtures.--

(1) Paragraph (6) of section 6426(c) is amended by striking ``December 31, 2009'' and inserting ``December 31, 2011''.

(2) Subparagraph (B) of section 6427(e)(6) is amended by striking ``December 31, 2009'' and inserting ``December 31,

2011''.

(c) <<NOTE: Claims. Deadline. 26 USC 6426 note.>> Special Rule for 2010.--Notwithstanding any other provision of law, in the case of any biodiesel mixture credit properly determined under section 6426(c) of the Internal Revenue Code of 1986 for periods during 2010, such credit shall be allowed, and any refund or payment attributable to such credit (including any payment under section 6427(e) of such Code) shall be made, only in such manner as the Secretary of the Treasury (or the Secretary's delegate) shall provide. <<NOTE: Guidance.>> Such Secretary shall issue guidance within 30 days after the date of the enactment of this Act providing for a one-time submission of claims covering periods during 2010. <<NOTE: Time period.>> Such guidance shall provide for a 180-day period for the submission of such claims (in such manner as prescribed by such Secretary) to begin not later than 30 days after such guidance is issued. Such claims shall be paid by such Secretary not later than 60 days after receipt. If such Secretary has not paid pursuant to a claim filed under this subsection within 60 days after the date of the filing of such claim, the claim shall be paid with interest from such date determined by using the overpayment rate and method under section 6621 of such Code.

(d) <<NOTE: 26 USC 40A note.>> Effective Date.--The amendments made by this section shall apply to fuel sold or used after December 31, 2009.

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SEC. 702. CREDIT FOR REFINED COAL FACILITIES.

(a) In General.--Subparagraph (B) of section 45(d)(8) <<NOTE: 26 USC 45.>> is amended by striking ``January 1, 2010'' and inserting ``January 1, 2012''.

(b) <<NOTE: 26 USC 45 note.>> Effective Date.--The amendment made by this section shall apply to facilities placed in service after December 31, 2009.

SEC. 703. NEW ENERGY EFFICIENT HOME CREDIT.

(a) In General.--Subsection (g) of section 45L is amended by striking ``December 31, 2009'' and inserting ``December 31, 2011''.

(b) <<NOTE: 26 USC 45L note.>> Effective Date.--The amendment made by this section shall apply to homes acquired after December 31, 2009.

SEC. 704. EXCISE TAX CREDITS AND OUTLAY PAYMENTS FOR ALTERNATIVE FUEL AND ALTERNATIVE FUEL MIXTURES.

(a) In General.--Sections 6426(d)(5), 6426(e)(3), and 6427(e)(6)(C) are each amended by striking ``December 31, 2009'' and inserting ``December 31, 2011''.

(b) Exclusion of Black Liquor From Credit Eligibility.--The last sentence of section 6426(d)(2) is amended by striking ``or biodiesel'' and inserting ``biodiesel, or any fuel (including lignin, wood residues, or spent pulping liquors) derived from the production of paper or pulp''.

(c) <<NOTE: Claims. Deadline. 26 USC 6426 note.>> Special Rule for 2010.--Notwithstanding any other provision of law, in the case of any alternative fuel credit or any alternative fuel mixture credit properly determined under subsection (d) or (e) of section 6426 of the Internal Revenue Code of 1986 for periods during 2010, such credit shall be allowed, and any refund or payment attributable to such credit (including any payment under section 6427(e) of such Code) shall be made, only in such manner as the Secretary of the Treasury (or the Secretary's delegate) shall provide. <<NOTE: Guidance.>> Such Secretary