

AMENDMENT NO. _____ Calendar No. _____

Purpose: To provide an emergency benefit of \$250 to seniors, veterans, and persons with disabilities in 2010 to compensate for the lack of cost-of-living adjustment for such year, and for other purposes.

IN THE SENATE OF THE UNITED STATES—111th Cong., 2d Sess.

H. R. 4213

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

Referred to the Committee on _____ and
ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Mr. SANDERS (for himself, Mr. DODD, Mr. WHITEHOUSE, Mr. LEAHY, and Mrs. GILLIBRAND) to the amendment (No. 3336) proposed by Mr. BAUCUS

Viz:

1 On page 268, between lines 11 and 12, insert the fol-

2 lowing:

3 **SEC. ____ . EXTENSION AND MODIFICATION OF CERTAIN**

4 **ECONOMIC RECOVERY PAYMENTS.**

5 (a) SHORT TITLE.—This section may be cited as the

6 “Emergency Senior Citizens Relief Act of 2010”.

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

4 (1) in subsection (a)(1)(A)—

5 (A) by inserting “for each of calendar
6 years 2009 and 2010” after “shall disburse”,

7 (B) by inserting “(for purposes of pay-
8 ments made for calendar year 2009), or the 3-
9 month period ending with the month which
10 ends prior to the month that includes the date
11 of the enactment of the Emergency Senior Citi-
12 zens Relief Act of 2010 (for purposes of pay-
13 ments made for calendar year 2010)” after
14 “the date of the enactment of this 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 2010 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 the month which ends prior to the
25 month that includes the date of the enactment

1 of the Emergency Senior Citizens Relief Act of
2 2010.”,

3 (2) in subsection (a)(1)(B)(iii), by inserting
4 “(for purposes of payments made under this para-
5 graph for calendar year 2009), or the 3-month pe-
6 riod ending with the month which ends prior to the
7 month that includes the date of the enactment of the
8 Emergency Senior Citizens Relief Act of 2010 (for
9 purposes of payments made under this paragraph
10 for calendar year 2010)” before the period at the
11 end,

12 (3) in subsection (a)(2)—

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

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

21 (4) in subsection (a)(3)—

22 (A) by inserting “per calendar year (deter-
23 mined with respect to the calendar year for
24 which the payment is made, and without regard
25 to the date such payment is actually paid to

1 such individual)” after “only 1 payment under
2 this section”, and

3 (B) by inserting “FOR THE SAME YEAR”
4 after “PAYMENTS” in the heading thereof,
5 (5) in subsection (a)(4)—

6 (A) by inserting “(or, in the case of sub-
7 paragraph (D), shall not be due)” after “made”
8 in the matter preceding subparagraph (A),

9 (B) by striking subparagraph (A) and in-
10 sserting the following:

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

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

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

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

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

4 (D) by striking subparagraph (C) and in-
5 serting the following:

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

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

11 or

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

15 such individual’s benefit under such paragraph
16 was not payable by reason of subsection
17 (e)(1)(A) or (e)(4) of section 1611 (42 U.S.C.
18 1382) or section 1129A of such Act (42 U.S.C.
19 1320a-8a); or”,

20 (E) by striking subparagraph (D) and in-
21 serting the following:

22 “(D) in the case of any individual whose
23 date of death occurs—

24 “(i) before the date of the receipt of
25 the payment; or

1 “(ii) in the case of a direct deposit,
2 before the date on which such payment is
3 deposited into such individual’s account.”,
4 (F) by adding at the end the following
5 flush sentence:

6 “‘In the case of any individual whose date of death
7 occurs before a payment is negotiated (in the case
8 of a check) or deposited (in the case of a direct de-
9 posit), such payment shall not be due and shall not
10 be reissued to the estate of such individual or to any
11 other person.’”, and

12 (G) by adding at the end, as amended by
13 subparagraph (F), the following new sentence:
14 “‘Subparagraphs (A)(ii) and (C)(ii) shall apply
15 only in the case of certifications under sub-
16 section (b) which are, or but for this paragraph
17 would be, made after the date of the enactment
18 of Emergency Senior Citizens Relief Act of
19 2010, and shall apply to such certifications
20 without regard to the calendar year of the pay-
21 ments to which such certifications apply.’”.

22 (6) in subsection (a)(5)—

23 (A) by inserting “, in the case of payments
24 for calendar year 2009, and no later than 120
25 days after the date of the enactment of the

1 Emergency Senior Citizens Relief Act of 2010,
2 in the case of payments for calendar year
3 2010” before the period at the end of the first
4 sentence of subparagraph (A), and

5 (B) by striking subparagraph (B) and in-
6 serting the following:

7 “(B) DEADLINE.—No payment for cal-
8 endar year 2009 shall be disbursed under this
9 section after December 31, 2010, and no pay-
10 ment for calendar year 2010 shall be disbursed
11 under this section after December 31, 2011, re-
12 gardless of any determinations of entitlement
13 to, or eligibility for, such payment made after
14 whichever of such dates is applicable to such
15 payment.”,

16 (7) in subsection (b), by inserting “(except that
17 such certification shall be affected by a determina-
18 tion that an individual is an individual described in
19 subparagraph (A), (B), (C), or (D) of subsection
20 (a)(4) during a period described in such subpara-
21 graphs), and no individual shall be certified to re-
22 ceive a payment under this section for a calendar
23 year if such individual has at any time been denied
24 certification for such a payment for such calendar
25 year by reason of subparagraph (A)(ii) or (C)(ii) of

1 subsection (a)(4) (unless such individual is subse-
2 quently determined not to have been an individual
3 described in either such subparagraph at the time of
4 such denial)” before the period at the end of the last
5 sentence,

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

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

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

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

1 (A) by striking “2011” and inserting
2 “2012”,

3 (B) by inserting “section _____(c) of the
4 Emergency Senior Citizens Relief Act of 2010,”
5 after “section 2202,” in paragraph (1), and

6 (C) by adding at the following new para-
7 graph:

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

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

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

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

20 (c) EXTENSION OF SPECIAL CREDIT FOR CERTAIN
21 GOVERNMENT RETIREES.—

22 (1) IN GENERAL.—In the case of an eligible in-
23 dividual (as defined in section 2202(b) of the Amer-
24 ican Recovery and Reinvestment Tax Act of 2009,
25 applied by substituting “2010” for “2009”), with re-

1 spect to the first taxable year of such individual be-
2 ginning in 2010, section 2202 of the American Re-
3 covery and Reinvestment Tax Act of 2009 shall be
4 applied by substituting “2010” for “2009” each
5 place it appears.

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

13 (d) EFFECTIVE DATE.—

14 (1) IN GENERAL.—Except as otherwise pro-
15 vided in this subsection, the amendments made by
16 this section shall take effect on the date of the en-
17 actment of this Act.

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

23 (e) EMERGENCY DESIGNATION.—For purposes of
24 Senate enforcement, this section is designated as an emer-
25 gency requirement and necessary to meet emergency needs

1 pursuant to section 403 of S. Con Res. 13 (111th Con-
2 gress), the concurrent resolution on the budget for fiscal
3 year 2010.