

AMENDMENT NO. _____ Calendar No. _____

Purpose: In the nature of a substitute.

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 IN THE NATURE OF A SUBSTITUTE intended
to be proposed by Mr. REID

Viz:

1 In lieu of the matter proposed to be inserted, insert
2 the following:

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Unemployment Com-
5 pensation Extension Act of 2010”.

6 **SEC. 2. EXTENSION OF UNEMPLOYMENT INSURANCE PRO-**
7 **VISIONS.**

8 (a) IN GENERAL.—(1) Section 4007 of the Supple-
9 mental Appropriations Act, 2008 (Public Law 110–252;
10 26 U.S.C. 3304 note) is amended—

1 (A) by striking “June 2, 2010” each place it
2 appears and inserting “November 30, 2010”;

3 (B) in the heading for subsection (b)(2), by
4 striking “JUNE 2, 2010” and inserting “NOVEMBER
5 30, 2010”; and

6 (C) in subsection (b)(3), by striking “November
7 6, 2010” and inserting “April 30, 2011”.

8 (2) Section 2005 of the Assistance for Unemployed
9 Workers and Struggling Families Act, as contained in
10 Public Law 111–5 (26 U.S.C. 3304 note; 123 Stat. 444),
11 is amended—

12 (A) by striking “June 2, 2010” each place it
13 appears and inserting “December 1, 2010”; and

14 (B) in subsection (c), by striking “November 6,
15 2010” and inserting “May 1, 2011”.

16 (3) Section 5 of the Unemployment Compensation
17 Extension Act of 2008 (Public Law 110–449; 26 U.S.C.
18 3304 note) is amended by striking “November 6, 2010”
19 and inserting “April 30, 2011”.

20 (b) FUNDING.—Section 4004(e)(1) of the Supple-
21 mental Appropriations Act, 2008 (Public Law 110–252;
22 26 U.S.C. 3304 note) is amended—

23 (1) in subparagraph (D), by striking “and” at
24 the end; and

1 (2) by inserting after subparagraph (E) the fol-
2 lowing:

3 “(F) the amendments made by section
4 2(a)(1) of the Unemployment Compensation
5 Extension Act of 2010; and”.

6 (c) **CONDITIONS FOR RECEIVING EMERGENCY UNEM-**
7 **PLOYMENT COMPENSATION.**—Section 4001(d)(2) of the
8 Supplemental Appropriations Act, 2008 (Public Law 110–
9 252; 26 U.S.C. 3304 note) is amended, in the matter pre-
10 ceding subparagraph (A), by inserting before “shall
11 apply” the following: “(including terms and conditions re-
12 lating to availability for work, active search for work, and
13 refusal to accept work)”.

14 (d) **EFFECTIVE DATE.**—The amendments made by
15 this section shall take effect as if included in the enact-
16 ment of the Continuing Extension Act of 2010 (Public
17 Law 111–157).

18 **SEC. 3. COORDINATION OF EMERGENCY UNEMPLOYMENT**
19 **COMPENSATION WITH REGULAR COMPENSA-**
20 **TION.**

21 (a) **CERTAIN INDIVIDUALS NOT INELIGIBLE BY REA-**
22 **SON OF NEW ENTITLEMENT TO REGULAR BENEFITS.**—
23 Section 4002 of the Supplemental Appropriations Act,
24 2008 (Public Law 110–252; 26 U.S.C. 3304 note) is
25 amended by adding at the end the following:

1 “(g) COORDINATION OF EMERGENCY UNEMPLOY-
2 MENT COMPENSATION WITH REGULAR COMPENSA-
3 TION.—

4 “(1) If—

5 “(A) an individual has been determined to
6 be entitled to emergency unemployment com-
7 pensation with respect to a benefit year,

8 “(B) that benefit year has expired,

9 “(C) that individual has remaining entitle-
10 ment to emergency unemployment compensa-
11 tion with respect to that benefit year, and

12 “(D) that individual would qualify for a
13 new benefit year in which the weekly benefit
14 amount of regular compensation is at least ei-
15 ther \$100 or 25 percent less than the individ-
16 ual’s weekly benefit amount in the benefit year
17 referred to in subparagraph (A),

18 then the State shall determine eligibility for com-
19 pensation as provided in paragraph (2).

20 “(2) For individuals described in paragraph (1),
21 the State shall determine whether the individual is
22 to be paid emergency unemployment compensation
23 or regular compensation for a week of unemploy-
24 ment using one of the following methods:

1 “(A) The State shall, if permitted by State
2 law, establish a new benefit year, but defer the
3 payment of regular compensation with respect
4 to that new benefit year until exhaustion of all
5 emergency unemployment compensation payable
6 with respect to the benefit year referred to in
7 paragraph (1)(A);

8 “(B) The State shall, if permitted by State
9 law, defer the establishment of a new benefit
10 year (which uses all the wages and employment
11 which would have been used to establish a ben-
12 efit year but for the application of this para-
13 graph), until exhaustion of all emergency unem-
14 ployment compensation payable with respect to
15 the benefit year referred to in paragraph(1)(A);

16 “(C) The State shall pay, if permitted by
17 State law—

18 “(i) regular compensation equal to the
19 weekly benefit amount established under
20 the new benefit year, and

21 “(ii) emergency unemployment com-
22 pensation equal to the difference between
23 that weekly benefit amount and the weekly
24 benefit amount for the expired benefit
25 year; or

1 “(D) The State shall determine rights to
2 emergency unemployment compensation without
3 regard to any rights to regular compensation if
4 the individual elects to not file a claim for reg-
5 ular compensation under the new benefit year.”.

6 (b) **EFFECTIVE DATE.**—The amendment made by
7 this section shall apply to individuals whose benefit years,
8 as described in section 4002(g)(1)(B) the Supplemental
9 Appropriations Act, 2008 (Public Law 110–252; 26
10 U.S.C. 3304 note), as amended by this section, expire
11 after the date of enactment of this Act.

12 **SEC. 4. REQUIRING STATES TO NOT REDUCE REGULAR**
13 **COMPENSATION IN ORDER TO BE ELIGIBLE**
14 **FOR FUNDS UNDER THE EMERGENCY UNEM-**
15 **PLOYMENT COMPENSATION PROGRAM.**

16 Section 4001 of the Supplemental Appropriations
17 Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note)
18 is amended by adding at the end the following new sub-
19 section:

20 “(g) **NONREDUCTION RULE.**—An agreement under
21 this section shall not apply (or shall cease to apply) with
22 respect to a State upon a determination by the Secretary
23 that the method governing the computation of regular
24 compensation under the State law of that State has been
25 modified in a manner such that—

1 “(1) the average weekly benefit amount of reg-
2 ular compensation which will be payable during the
3 period of the agreement occurring on or after June
4 2, 2010 (determined disregarding any additional
5 amounts attributable to the modification described
6 in section 2002(b)(1) of the Assistance for Unem-
7 ployed Workers and Struggling Families Act, as con-
8 tained in Public Law 111–5 (26 U.S.C. 3304 note;
9 123 Stat. 438)), will be less than

10 “(2) the average weekly benefit amount of reg-
11 ular compensation which would otherwise have been
12 payable during such period under the State law, as
13 in effect on June 2, 2010.”.

14 **SEC. 5. EXTENSION OF HOMEBUYER CREDIT FOR CERTAIN**
15 **PURCHASES PURSUANT TO BINDING CON-**
16 **TRACTS.**

17 (a) **IN GENERAL.**—Paragraph (2) of section 36(h) of
18 the Internal Revenue Code of 1986 is amended by striking
19 “paragraph (1) shall be applied by substituting ‘July 1,
20 2010’ ” and inserting “and who purchases such residence
21 before October 1, 2010, paragraph (1) shall be applied by
22 substituting ‘October 1, 2010’ ”.

23 (b) **CONFORMING AMENDMENT.**—Subparagraph (B)
24 of section 36(h)(3) of the Internal Revenue Code of 1986

1 is amended by inserting “and for ‘October 1, 2010’ ” after
2 “for ‘July 1, 2010’ ”.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to residences purchased after June
5 30, 2010.

6 **SEC. 6. AMENDMENT OF TRAVEL PROMOTION ACT OF 2009.**

7 (a) TRAVEL PROMOTION FUND FEES.—Section
8 217(h)(3)(B) of the Immigration and Nationality Act (8
9 U.S.C. 1187(h)(3)(B)) is amended—

10 (1) by striking “subsection (d) of section 11 of
11 the Travel Promotion Act of 2009.” in clause (ii)
12 and inserting “subsection (d) of the Travel Pro-
13 motion Act of 2009 (22 U.S.C. 2131(d)).”; and

14 (2) by striking “September 30, 2014.” in clause
15 (iii) and inserting “September 30, 2015.”.

16 (b) IMPLEMENTATION BEGINNING IN FISCAL YEAR
17 2011.—Subsection (d) of the Travel Promotion Act of
18 2009 (22 U.S.C. 2131(d)) is amended—

19 (1) by striking “For fiscal year 2010, the” in
20 paragraph (2)(A) and inserting “The”;

21 (2) by striking “quarterly, beginning on Janu-
22 ary 1, 2010,” in paragraph (2)(A) and inserting
23 “monthly, immediately following the collection of
24 fees under section 217(h)(3)(B)(i)(I) of the Immi-

1 gration and Nationality Act (8 U.S.C.
2 1187(h)(3)(B)(i)(I),”;

3 (3) by striking “fiscal years 2011 through
4 2014,” in paragraph (2)(B) and inserting “fiscal
5 years 2012 through 2015,”;

6 (4) by striking “fiscal year 2010,” in paragraph
7 (3)(A) and inserting “fiscal year 2011,”;

8 (5) by striking “fiscal year 2011,” each place it
9 appears in paragraph (3)(A) and inserting “fiscal
10 year 2012,”; and

11 (6) by striking “fiscal year 2010, 2011, 2012,
12 2013, or 2014” in paragraph (4)(B) and inserting
13 “fiscal year 2011, 2012, 2013, 2014, or 2015”.

14 **SEC. 7. DISCLOSURE OF PRISONER RETURN INFORMATION**
15 **TO STATE PRISONS.**

16 (a) IN GENERAL.—Subparagraph (A) of section
17 6103(k)(10) of the Internal Revenue Code of 1986 is
18 amended—

19 (1) by inserting “and the head of any State
20 agency charged with the responsibility for adminis-
21 tration of prisons” after “the head of the Federal
22 Bureau of Prisons”, and

23 (2) by striking “Federal prison” and inserting
24 “Federal or State prison”.

1 (b) RESTRICTION ON REDISCLOSURE.—Subpara-
2 graph (B) of section 6103(k)(10) of such Code is amend-
3 ed—

4 (1) by inserting “and the head of any State
5 agency charged with the responsibility for adminis-
6 tration of prisons” after “the head of the Federal
7 Bureau of Prisons”, and

8 (2) by inserting “or agency” after “such Bu-
9 reau”.

10 (c) RECORDKEEPING.—Paragraph (4) of section
11 6103(p) of such Code is amended by inserting “(k)(10),”
12 before “(l)(6),” in the matter preceding subparagraph (A).

13 (d) CLERICAL AMENDMENT.—The heading of para-
14 graph (10) of section 6103(k) of such Code is amended
15 by striking “OF PRISONERS TO FEDERAL BUREAU OF
16 PRISONS” and inserting “TO CERTAIN PRISON OFFICIALS”.

17 (e) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to disclosures made after the date
19 of the enactment of this Act.

20 **SEC. 8. RESCISSIONS.**

21 Of the funds appropriated in Department of Defense
22 Appropriations Acts, the following funds are hereby re-
23 scinded from the following accounts and programs in the
24 specified amounts:

25

1 “Research, Development, Test and Evalua-
2 tion, Army, 2009/2010”, \$20,000,000.

3 “Research, Development, Test and Evalua-
4 tion, Air Force, 2009/2010”, \$39,000,000.

5 “Research, Development, Test and Evalua-
6 tion, Defense-Wide, 2009/2010”, \$35,000,000.

7 **SEC. 9. TIME FOR PAYMENT OF CORPORATE ESTIMATED**
8 **TAXES.**

9 (a) SHIFT FROM 2015 TO 2014.—The percentage
10 under paragraph (1) of section 202(b) of the Corporate
11 Estimated Tax Shift Act of 2009 in effect on the date
12 of the enactment of this Act is increased by 0.25 percent-
13 age points.

14 (b) SHIFT FROM 2016 TO 2015.—The percentage
15 under paragraph (2) of section 561 of the Hiring Incen-
16 tives to Restore Employment Act in effect on the date of
17 the enactment of this Act is increased by 0.25 percentage
18 points.

19 **SEC. 10. BUDGETARY PROVISIONS.**

20 (a) STATUTORY PAYGO.—The budgetary effects of
21 this Act, for the purpose of complying with the Statutory
22 Pay-As-You-Go Act of 2010, shall be determined by ref-
23 erence to the latest statement titled ‘Budgetary Effects
24 of PAYGO Legislation’ for this Act, jointly submitted for
25 printing in the Congressional Record by the Chairmen of

1 the House and Senate Budget Committees, provided that
2 such statement has been submitted prior to the vote on
3 passage in the House acting first on this conference report
4 or amendment between the Houses.

5 (b) EMERGENCY DESIGNATIONS.—Sections 2 and
6 3—

7 (1) are designated as an emergency require-
8 ment pursuant to section 4(g) of the Statutory Pay-
9 As-You-Go Act of 2010 (Public Law 111–139; 2
10 U.S.C. 933(g));

11 (2) in the House of Representatives, are des-
12 ignated as an emergency for purposes of pay-as-you-
13 go principles; and

14 (3) in the Senate, are designated as an emer-
15 gency requirement pursuant to section 403(a) of S.
16 Con. Res. 13 (111th Congress), the concurrent reso-
17 lution on the budget for fiscal year 2010.

Amend the title so as to read: “To extend unemployment insurance benefits, to amend the Internal Revenue Code of 1986 to extend the time for closing on a principal residence eligible for the first-time homebuyer credit, and for other purposes.”.