

111<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5552

---

## AN ACT

To amend the Internal Revenue Code of 1986 to require that the payment of the manufacturers' excise tax on recreational equipment be paid quarterly and to provide for the assessment by the Secretary of the Treasury of certain criminal restitution.

1        *Be it enacted by the Senate and House of Representa-*  
2        *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Firearms Excise Tax  
3 Improvement Act of 2010”.

4 **SEC. 2. TIME FOR PAYMENT OF MANUFACTURERS’ EXCISE**  
5 **TAX ON RECREATIONAL EQUIPMENT.**

6 (a) IN GENERAL.—Subsection (d) of section 6302 of  
7 the Internal Revenue Code of 1986 (relating to mode or  
8 time of collection) is amended to read as follows:

9 “(d) TIME FOR PAYMENT OF MANUFACTURERS’ EX-  
10 CISE TAX ON RECREATIONAL EQUIPMENT.—The taxes  
11 imposed by subchapter D of chapter 32 of this title (relat-  
12 ing to taxes on recreational equipment) shall be due and  
13 payable on the date for filing the return for such taxes.”.

14 (b) EFFECTIVE DATE.—The amendment made by  
15 subsection (a) shall apply to articles sold by the manufac-  
16 turer, producer, or importer after the date of the enact-  
17 ment of this Act.

18 **SEC. 3. ASSESSMENT OF CERTAIN CRIMINAL RESTITUTION.**

19 (a) IN GENERAL.—Subsection (a) of section 6201 of  
20 the Internal Revenue Code of 1986 is amended by adding  
21 at the end the following new paragraph:

22 “(4) CERTAIN ORDERS OF CRIMINAL RESTITU-  
23 TION.—

24 “(A) IN GENERAL.—The Secretary shall  
25 assess and collect the amount of restitution  
26 under an order pursuant to section 3556 of title

1 18, United States Code, for failure to pay any  
2 tax imposed under this title in the same manner  
3 as if such amount were such tax.

4 “(B) TIME OF ASSESSMENT.—An assess-  
5 ment of an amount of restitution under an  
6 order described in subparagraph (A) shall not  
7 be made before all appeals of such order are  
8 concluded and the right to make all such ap-  
9 peals has expired.

10 “(C) RESTRICTION ON CHALLENGE OF AS-  
11 SESSMENT.—The amount of such restitution  
12 may not be challenged by the person against  
13 whom assessed on the basis of the existence or  
14 amount of the underlying tax liability in any  
15 proceeding authorized under this title (including  
16 in any suit or proceeding in court permitted  
17 under section 7422).”.

18 (b) EXCEPTION FROM CERTAIN RESTRICTIONS ON  
19 ASSESSMENT AND COLLECTION.—

20 (1) NO PETITION TO TAX COURT, NO RESTRIC-  
21 TION ON FURTHER DEFICIENCY LETTERS, ETC.—  
22 Subsection (b) of section 6213 of such Code is  
23 amended by adding at the end the following new  
24 paragraph:

1           “(5) CERTAIN ORDERS OF CRIMINAL RESTITU-  
2           TION.—If the taxpayer is notified that an assess-  
3           ment has been or will be made pursuant to section  
4           6201(a)(4)—

5                   “(A) such notice shall not be considered as  
6                   a notice of deficiency for the purposes of sub-  
7                   section (a) (prohibiting assessment and collec-  
8                   tion until notice of the deficiency has been  
9                   mailed), section 6212(c)(1) (restricting further  
10                  deficiency letters), or section 6512(a) (prohib-  
11                  iting credits or refunds after petition to the Tax  
12                  Court), and

13                   “(B) subsection (a) shall not apply with re-  
14                  spect to the amount of such assessment.”.

15           (2) TIME LIMITATIONS ON ASSESSMENT AND  
16           COLLECTION.—Subsection (c) of section 6501 of  
17           such Code is amended by adding at the end the fol-  
18           lowing new paragraph:

19                   “(11) CERTAIN ORDERS OF CRIMINAL RESTITU-  
20                  TION.—In the case of any amount described in sec-  
21                  tion 6201(a)(4), such amount may be assessed, or a  
22                  proceeding in court for the collection of such amount  
23                  may be begun without assessment, at any time.”.

1 (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to restitution ordered after the  
3 date of the enactment of this Act.

4 **SEC. 4. BUDGETARY PROVISIONS.**

5 (a) TIME FOR PAYMENT OF CORPORATE ESTIMATED  
6 TAXES.—The percentage under paragraph (2) of section  
7 561 of the Hiring Incentives to Restore Employment Act  
8 in effect on the date of the enactment of this Act is in-  
9 creased by 0.25 percentage points.

10 (b) PAYGO COMPLIANCE.—The budgetary effects of  
11 this Act, for the purpose of complying with the Statutory  
12 Pay-As-You-Go Act of 2010, shall be determined by ref-  
13 erence to the latest statement titled “Budgetary Effects  
14 of PAYGO Legislation” for this Act, submitted for print-  
15 ing in the Congressional Record by the Chairman of the  
16 House Budget Committee, provided that such statement  
17 has been submitted prior to the vote on passage.

Passed the House of Representatives June 29, 2010.

Attest:

*Clerk.*

111<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# **H. R. 5552**

---

## **AN ACT**

To amend the Internal Revenue Code of 1986 to require that the payment of the manufacturers' excise tax on recreational equipment be paid quarterly and to provide for the assessment by the Secretary of the Treasury of certain criminal restitution.