

111TH CONGRESS
2^D SESSION

H. R. 5306

To amend the Internal Revenue Code of 1986 to require employers to sign a statement on their income tax returns that they do not knowingly employ individuals in the United States who are not authorized to be employed in the United States.

IN THE HOUSE OF REPRESENTATIVES

MAY 13, 2010

Mrs. EMERSON introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to require employers to sign a statement on their income tax returns that they do not knowingly employ individuals in the United States who are not authorized to be employed in the United States.

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 “Legal Employment
5 Certification Act of 2010”.

1 **SEC. 2. EMPLOYERS REQUIRED TO CERTIFY UNDER PEN-**
2 **ALTIES OF PERJURY THAT THEY DO NOT**
3 **KNOWINGLY EMPLOY INDIVIDUALS IN THE**
4 **UNITED STATES WHO ARE NOT AUTHORIZED**
5 **TO BE EMPLOYED IN THE UNITED STATES.**

6 (a) IN GENERAL.—Section 6061 of the Internal Rev-
7 enue Code of 1986 (relating to signing of returns and
8 other documents) is amended by adding at the end the
9 following new subsection:

10 “(c) CERTIFICATION THAT EMPLOYER DOES NOT
11 KNOWINGLY EMPLOY INDIVIDUALS IN THE UNITED
12 STATES WHO ARE NOT AUTHORIZED TO BE EMPLOYED
13 IN THE UNITED STATES.—

14 “(1) IN GENERAL.—Every employer required to
15 file a return under chapter 1 shall sign a statement,
16 under penalties of perjury, that the employer did not
17 knowingly employ anyone in the United States dur-
18 ing the taxable year who is not authorized in accord-
19 ance with Federal law to be employed in the United
20 States. Such statement shall be signed by a person
21 authorized to sign the return.

22 “(2) STATEMENT ON RETURN.—The Secretary
23 shall modify the return of tax imposed by chapter 1
24 to include the statement under paragraph (1) imme-
25 diately below the taxpayer’s signature attesting that
26 the return is true, correct, and complete.

1 “(3) FAILURE TO SIGN STATEMENT.—A failure
2 to sign the statement under paragraph (1) shall be
3 treated as a failure to sign the return.”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 this section shall apply to returns the due date for which
6 (without extensions) is after December 31, 2011.

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