

factors, including loss of habitat, introduction of diseases and pests, and migratory stress. All of these factors have contributed to higher operating costs for the pollinator industry as well as the agricultural producers who rely on a readily available supply of pollinator bees.

Pollination activities by honeybees add more than \$15 billion annually to the value of U.S. crops. With one-third of our food supply dependent upon pollination by honeybees, we need to have a solid understanding of CCD and how to eradicate it.

I commend researchers from the Federal and State level as well as the industry, State universities, and State Departments of Agriculture for coming together under the CCD Working Group. I am hopeful that this collective group of experts can get to the bottom of this very important problem.

Mr. Speaker, I urge my colleagues to join me in recognizing the valuable contribution of America's pollinator industry by supporting House Resolution 1460.

I have no further requests for time, and I reserve the balance of my time.

Mr. CARDOZA. Mr. Speaker, I thank my colleague from Oklahoma, my good friend, for his support of this resolution.

At this time, I yield such time as he may consume to the author of the resolution, the gentleman from Florida (Mr. HASTINGS), who, without his help, we would not have been able to pass the farm bill in 2008. He has been continuously an advocate for pollinator research and for making sure that specialty crops get their due day in the sun.

Mr. HASTINGS of Florida. I thank my good friend from California for yielding the time.

Mr. Speaker, today the House is going to consider H. Res. 1460, which honors National Pollinator Week. With the efforts of the Pollinator Partnership, a majority of States and a number of Federal agencies, including the Department of Agriculture, have officially recognized June 21 through June 27, 2010, as a time to reflect upon the importance of, and challenges facing, these species.

The resolution, as offered, acknowledges how vital bees and other pollinators are to our ecosystem and agriculture and supports the goals and ideals of National Pollinator Week.

As mentioned by my colleague, 75 percent of all flowering plant species rely on creatures like birds, bats, bees, and butterflies for fertilization. It would be a misconception, however, to think that pollinators are only important to plants and provide little benefit to us. In fact, one out of every three bites of food that we eat as well as \$20 billion of products in the United States alone are derived from pollinators. In light of those kinds of figures, the se-

curity of our food supply clearly hinges on the survival of these species.

National Pollinator Week is a time to reflect upon these contributions and what we can do to help preserve these animals. On a similar note, Mr. Speaker, to further emphasize the importance of this issue, I recently participated in cofounding and am now co-chair of the Congressional Pollinator Protection Caucus, along with Representative TIM JOHNSON, Representative CARDOZA, and Representative HENRY BROWN of South Carolina. The caucus is a bipartisan source of information and discussion related to how natural, political, and economic developments impact the security of pollinators and their habitats.

Last week, a briefing on the future of pollinators and in recognition of National Pollinator Week was held in conjunction with the caucus and was a tremendous success. We are planning more events and briefings to keep Members and their staffs informed on this important issue. I urge all of my colleagues to become members of the Congressional Pollinator Protection Caucus.

Mr. Speaker, National Pollinator Week provides us with an opportunity to recognize how important pollinators are to the sustainability of our environment and to our food supply.

You know, Mr. CARDOZA, several in my local media and throughout have come forward with all sorts of humor about this; you know, "It bees that way," and "It's the buzz" and a whole bunch of these things. But when all is said and done, I think we all recognize that beyond the humor, this is a critically serious matter for the food supply of this Nation and, indeed, the world.

Therefore, I strongly urge my colleagues to vote in favor of this resolution, and I thank you for yielding me the time.

Mr. LUCAS. Mr. Speaker, I yield myself such time as I may consume simply to close by thanking my colleagues Mr. CARDOZA, Mr. HASTINGS, and Mr. JOHNSON for their work on this important issue. It does make a tremendous difference in our ecology, and certainly with a \$15 billion tag, the effect of losing these pollinators on our agricultural economy, it's important to every consumer and every pocketbook.

With that, I yield back the balance of my time.

Mr. BLUMENAUER. Mr. Speaker, pollinators play a key role in the support of our ecosystem and agricultural production. Most Americans don't realize the day-to-day impact that bees, bats, birds, butterflies and other pollinators have on our crops, family gardens and natural habitats, but nearly 75 percent of the world's flowering plants and two-thirds of our agricultural crops depend on pollinators for survival. One out of every three bites of food we eat exists because of pollinators.

Pollinator species, especially bees, bats and butterflies, are extremely sensitive to changes

in their environment. In particular, Colony Collapse Disorder is threatening entire varieties of bees, including three that have recently been added to the endangered species list. One-third of all bee colonies in the United States did not survive the 2010 winter. As most pollinators are "indicator species," their declining numbers provide cause for concern and should encourage us to examine how changing climate, increased pollution levels, and the increased use of toxic products and genetically modified crops is impacting our environment and our economy.

I applaud the goals of National Pollinator Week and look forward to working with my colleagues on the newly formed Pollinator Protection Caucus.

Mr. CARDOZA. Mr. Speaker, I want to again thank my colleague from Oklahoma for his gracious advocacy on behalf of this issue.

And to my colleague from Florida, if your media were to be without the products of these bees, that really, truly would be a news story, Mr. HASTINGS. I want to thank you for your tireless advocacy on behalf of pollinators and on behalf of agriculture generally.

Mr. Speaker, I have no further requests for time, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from California (Mr. CARDOZA) that the House suspend the rules and agree to the resolution, H. Res. 1460.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the ayes have it.

Mr. CARDOZA. Mr. Speaker, I object to the vote on the ground that a quorum is not present and make the point of order that a quorum is not present.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX and the Chair's prior announcement, further proceedings on this motion will be postponed.

The point of no quorum is considered withdrawn.

#### AIRPORT AND AIRWAY EXTENSION ACT OF 2010, PART II

Mr. LEWIS of Georgia. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 5611) 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.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 5611

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "Airport and Airway Extension Act of 2010, Part II".

**SEC. 2. EXTENSION OF TAXES FUNDING AIRPORT AND AIRWAY TRUST FUND.**

(a) FUEL TAXES.—Subparagraph (B) of section 4081(d)(2) of the Internal Revenue Code of 1986 is amended by striking “July 3, 2010” and inserting “August 1, 2010”.

(b) TICKET TAXES.—

(1) PERSONS.—Clause (ii) of section 4261(j)(1)(A) of the Internal Revenue Code of 1986 is amended by striking “July 3, 2010” and inserting “August 1, 2010”.

(2) PROPERTY.—Clause (ii) of section 4271(d)(1)(A) of such Code is amended by striking “July 3, 2010” and inserting “August 1, 2010”.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on July 4, 2010.

**SEC. 3. EXTENSION OF AIRPORT AND AIRWAY TRUST FUND EXPENDITURE AUTHORITY.**

(a) IN GENERAL.—Paragraph (1) of section 9502(d) of the Internal Revenue Code of 1986 is amended—

(1) by striking “July 4, 2010” and inserting “August 2, 2010”; and

(2) by inserting “or the Airport and Airway Extension Act of 2010, Part II” before the semicolon at the end of subparagraph (A).

(b) CONFORMING AMENDMENT.—Paragraph (2) of section 9502(e) of such Code is amended by striking “July 4, 2010” and inserting “August 2, 2010”.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on July 4, 2010.

**SEC. 4. EXTENSION OF AIRPORT IMPROVEMENT PROGRAM.**

(a) AUTHORIZATION OF APPROPRIATIONS.—

(1) IN GENERAL.—Section 48103(7) of title 49, United States Code, is amended to read as follows:

“(7) \$3,515,000,000 for fiscal year 2010.”

(2) AVAILABILITY OF AMOUNTS.—Sums made available pursuant to the amendment made by paragraph (1) shall remain available until expended.

(b) PROJECT GRANT AUTHORITY.—Section 47104(c) of such title is amended by striking “July 3, 2010,” and inserting “August 1, 2010.”

**SEC. 5. EXTENSION OF EXPIRING AUTHORITIES.**

(a) Section 40117(l)(7) of title 49, United States Code, is amended by striking “July 4, 2010,” and inserting “August 2, 2010.”

(b) Section 44302(f)(1) of such title is amended—

(1) by striking “July 3, 2010,” and inserting “August 1, 2010.”; and

(2) by striking “September 30, 2010,” and inserting “October 31, 2010.”

(c) Section 44303(b) of such title is amended by striking “September 30, 2010,” and inserting “October 31, 2010.”

(d) Section 47107(s)(3) of such title is amended by striking “July 4, 2010,” and inserting “August 2, 2010.”

(e) Section 47115(j) of such title is amended by striking “July 4, 2010,” and inserting “August 2, 2010.”

(f) Section 47141(f) of such title is amended by striking “July 3, 2010,” and inserting “August 1, 2010.”

(g) Section 49108 of such title is amended by striking “July 3, 2010,” and inserting “August 1, 2010.”

(h) Section 161 of the Vision 100—Century of Aviation Reauthorization Act (49 U.S.C. 47109 note) is amended by striking “July 4, 2010,” and inserting “August 2, 2010.”

(i) Section 186(d) of such Act (117 Stat. 2518) is amended by striking “July 4, 2010,” and inserting “August 2, 2010.”

(j) The amendments made by this section shall take effect on July 4, 2010.

**SEC. 6. FEDERAL AVIATION ADMINISTRATION OPERATIONS.**

Section 106(k)(1)(F) of title 49, United States Code, is amended to read as follows:

“(F) \$7,813,037,096 for the period beginning on October 1, 2009, and ending on August 1, 2010.”

**SEC. 7. AIR NAVIGATION FACILITIES AND EQUIPMENT.**

Section 48101(a)(6) of title 49, United States Code, is amended to read as follows:

“(6) \$2,453,539,493 for the period beginning on October 1, 2009, and ending on August 1, 2010.”

**SEC. 8. RESEARCH, ENGINEERING, AND DEVELOPMENT.**

Section 48102(a)(14) of title 49, United States Code, is amended to read as follows:

“(14) \$159,184,932 for the period beginning on October 1, 2009, and ending on August 1, 2010.”

□ 1350

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Georgia (Mr. LEWIS) and the gentleman from Kentucky (Mr. DAVIS) each will control 20 minutes.

The Chair recognizes the gentleman from Georgia.

**GENERAL LEAVE**

Mr. LEWIS of Georgia. Mr. Speaker, I ask unanimous consent to give Members 5 legislative days to revise and extend their remarks on the bill, H.R. 5611.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Georgia?

There was no objection.

Mr. LEWIS of Georgia. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in strong support of H.R. 5611, the Airport and Airway Extension Act, Part II.

As you know, the Trust Fund taxes and spending authority are scheduled to expire on July 3. This bill simply extends the authority one more month while we work together on a long-term solution.

Air travel plays a crucial and critical role in our economy and our lives. The world's busiest airport, Hartsfield-Jackson Atlanta International Airport is located in my congressional district. This airport alone has a direct impact of more than \$32.5 billion on the State of Georgia's economy. At a time when we are considering the importance of jobs and job creation, I would like to note that the airport is the second-largest employer in Georgia with 58,000 workers.

If Congress does not pass the bill, the Trust Fund will lose the revenue that we need for airport construction and the Nation's air traffic control system.

Mr. Speaker, I ask all of my colleagues to come together and support this bipartisan legislation.

Mr. Speaker, I reserve the balance of my time.

Mr. DAVIS of Kentucky. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise also in support of H.R. 5611. This is a straightforward and noncontroversial bill to extend for 1 month, through August 1, the existing FAA authorization law, the excise taxes that support the Airport and Airway Trust Fund, and the Trust Fund's expenditure authority. The current FAA authorization, as well as the excise taxes and spending authorities, are currently scheduled to expire on July 3.

This extension will give Congress additional time to consider longer-term FAA reauthorization legislation and to determine whether modifications to the financing structure of the Airport and Airway Trust Fund are appropriate.

I would note, Mr. Speaker, that on March 25, 2010, the House passed the Senate amendment to H.R. 1586, a 4-year FAA reauthorization with an additional amendment, and the two Chambers are continuing to work to resolve their differences.

While the House-passed version of that broader legislation remains controversial for reasons unrelated to the provision within the Ways and Means Committee's jurisdiction, I'm pleased to report that the short-term extension we are considering today is supported by the bipartisan leadership of both the Ways and Means and the Transportation and Infrastructure committees.

It's important that we take this step to extend the current FAA authorization and its related excise taxes and expenditure authorities on a temporary basis, and I'm pleased to join with my colleagues across the aisle in support of this legislation.

Mr. Speaker, I reserve the balance of my time.

Mr. LEWIS of Georgia. Mr. Speaker, I yield such time as he may consume to the gentleman from Illinois (Mr. COSTELLO), chairman of the Aviation Subcommittee.

Mr. COSTELLO. Mr. Speaker, I rise in support of H.R. 5611, the Airport and Airway Extension Act of 2010, Part II.

I want to thank my friend, Mr. LEWIS, from the Ways and Means Committee for yielding time to me to allow me to speak on this important legislation. And I thank Chairman OBERSTAR, Ranking Member MICA, and ranking member Mr. PETRI for working with me and all of us together to bring this bill to the floor today.

For the past 3 months, we have been working in a bipartisan manner with our friends in the other body to bring a comprehensive Federal Aviation Administration reauthorization bill to the floor. We have worked through the majority of both bills, and only a few issues remain.

The bill before us today, H.R. 5611, will provide a short, 1-month extension of the FAA reauthorization bill through August 1, 2010, to allow us to finish our work before we adjourn for the August district work period.

This is a clean extension. Primarily, H.R. 5611 extends aviation taxes to support the Airport and Airways Trust Fund, which funds a large portion of the FAA's budget. The bill also extends the Airport Improvement Program contract authority to allow airports to continue critical safety and capacity enhancement projects.

Aviation is too critically important to our Nation's economy, contributing \$1.2 trillion in output and approximately 11.4 million jobs, to allow the taxes or the funding for critical aviation programs to expire. Congress must ensure that this extension passes today to ensure that our aviation system is not disrupted and continues to function safely.

Mr. Speaker, I urge my colleagues to support this legislation. And, again, I thank my friend from Georgia (Mr. LEWIS) for yielding me time.

Mr. DAVIS of Kentucky. Mr. Speaker, I yield such time as he may consume to the distinguished gentleman from Wisconsin (Mr. PETRI).

Mr. PETRI. Mr. Speaker, I thank my colleague, Representative DAVIS from Kentucky, for yielding me this time. And I also would like to express my appreciation for the way that my subcommittee chairman, Mr. COSTELLO, and chairman, Mr. OBERSTAR, and my colleague, Mr. MICA from Florida, have all been working on this conference and on this legislation now for longer than we would have liked. It's too bad that we have to do what will be, I guess, our 14th or 15th extension of the existing law. But it is, unfortunately, necessary to do that to give us time to complete work on the conference, which actually is well underway.

In May of last year, we passed the Reauthorization Act of 2009, H.R. 915. This March the Senate passed its own FAA reauthorization bill, which the House took up, amended, passed, and sent back to the Senate. While a conference has not been called, staff from both Chambers have been in informal discussions for months to reconcile the two versions of the bill. And while these discussions have led to tentative agreement on the vast majority of provisions, and there has been good work on both sides of the aisle on this, a number of controversial issues have stalled progress on a final agreement.

I am disappointed, myself, that several issues unrelated to important safety and modernization provisions in the reauthorization package are holding up final agreement on this legislation. Nevertheless, in order to allow the FAA to continue operating uninterrupted, I support passage of the bill before us to extend FAA's funding and program authorization.

H.R. 5611, the bill before us, would extend the taxes, programs, and funding of the FAA to August 1 of this year. This bill provides just over \$3.5 billion in Airport Improvement Program fund-

ing, extends the War Risk Insurance program, and extends other authorities related to Small Community Air Service, airport, and safety programs.

That will ensure that our National Airspace System continues to operate, and that the FAA continues to fund important airport projects while the Congress completes action on a final reauthorization bill.

I want to urge my colleagues to take advantage of these extra 30 days to reach compromise on the few remaining controversial provisions in the FAA bill. This bill contains critical safety provisions that must not be delayed any longer. We owe it to the families of Flight 3407 and to the traveling public to reach agreement and send a good, bicameral, bipartisan FAA bill to our President.

I urge my colleagues to support H.R. 5611.

Mr. DAVIS of Kentucky. Mr. Speaker, I yield myself such time as I may consume to close.

Just to reiterate, this is very important to continue this extension. It's been achieved in a bipartisan manner and among the relevant committees of jurisdiction. I wholeheartedly support it and encourage my colleagues to vote "yes."

Mr. JOHNSON of Georgia. Mr. Speaker, I rise today to express my support for H.R. 5611, which extends the funding and expenditure authority of the Airport and Airway Trust Fund and to extend authorizations for the Airport Improvement Program, and for other purposes. While I support passage of this bill today, I am hopeful that the House and Senate will soon agree on a full reauthorization of these important programs.

This bill offers a necessary extension of one month of these two programs. The Transportation and Infrastructure and Ways and Means Committees each approved these extensions. First of all, the Airport and Airway Trust Fund provides funding for the federal commitment to the nation's aviation system through several aviation-related excise taxes. These taxes are vital to fund the continued maintenance, expansion, and improvement of the nation's airports and airway system. The second program, the Airport Improvement Program, works to maintain and improve the safety and efficiency of air travel.

I urge my colleagues to take advantage of the additional time that these extensions offer in order to reach a compromise with the other body regarding the Federal Aviation Administration Reauthorization Act. It is absolutely essential that the House and Senate resolve their differences quickly so that our nation's air travel system can function safely and efficiently.

This year, Congress has passed legislation to create and maintain jobs in all different sectors in order to improve our economy. If we allow the authorization of these airport programs to expire, we will take steps in the wrong direction by eliminating the jobs that employ people in these two programs. In fact, the reauthorization of the funding and authority for the Airport and Airway Trust Fund and the

Airport Improvement Program is also important for the economy of my Congressional district. The 4th district of Georgia has the second largest airport in Georgia, Dekalb Peachtree Airport, which is responsible for around 7,300 jobs and it generates \$130 million worth of personal income for these employees. If temporary or the eventual permanent reauthorization of these programs fails to pass Congress, it would evidently be devastating for my district, and the Nation.

Again, I urge my colleagues to support this legislation.

Mr. OBERSTAR. Mr. Speaker, I rise in strong support of H.R. 5611, the "Airport and Airway Extension Act of 2010, Part II".

This bill ensures that aviation programs, taxes, and Trust Fund expenditure authority will continue without interruption pending completion of a long-term Federal Aviation Administration (FAA) reauthorization act. We are very close to resolving all differences with the Senate on the long-term FAA bill. However, because the long-term bill will not be completed before the current authority for aviation programs expires at the end of this week, H.R. 5611 is needed to extend aviation programs, taxes, and expenditure authority for an additional month.

The most recent long-term FAA reauthorization act, the Vision 100—Century of Aviation Reauthorization Act (P.L. 108—176) expired on September 30, 2007. Although the House passed an FAA reauthorization bill during the 110th Congress, and again last year, the Senate failed to act until March of this year. The FAA has, therefore, been operating under a series of short-term extension acts, the most recent of which expires on July 3, 2010.

Since passage of the Senate bill in March, we have been working diligently to resolve the differences between the House and Senate bills. We have made extremely good progress and are near completion of a final bill. However, given that the current authority for aviation programs expires at the end of this week, a further extension of current law is necessary to continue the financing of aviation programs through August 1, 2010. Based on the hard work that has occurred to date, I am extremely hopeful that Congress will complete action on the long-term FAA reauthorization act in July.

I thank Chairman LEVIN of the Committee on Ways and Means for his assistance in ensuring the continued operation of aviation and highway programs. I also thank Ways and Means Committee Ranking Member CAMP and my Committee colleagues: Ranking Member MICA, Aviation Subcommittee Chairman COSTELLO, and Ranking Member PETRI, for working with me on this critical legislation.

I strongly urge my colleagues to join me in supporting H.R. 5611.

Mr. MICA. Mr. Speaker, it has been almost three years since the last reauthorization expired in September 2007. As Chairman of the Aviation Subcommittee in 2003, I guided that bill to completion in just seven months.

This had been the longest period of time between reauthorizations in the history of the FAA.

This is the fourteenth in a series of FAA extensions and the sixteenth time we have come to the Floor to keep the FAA in business.

Both bodies have been actively negotiating to produce a final bill that sets priorities and improves our airspace system.

We cannot allow needless, controversial provisions to hijack important initiatives to improve aviation safety and allow the industry to grow.

The situation has delayed bipartisan safety legislation that passed the House last fall and now sits idle. This is simply unacceptable.

I support this fourteenth extension and hope that we can quickly resolve our issues and produce a much-needed FAA Reauthorization bill.

Ms. JACKSON LEE of Texas. Mr. Speaker, I rise in support of H.R. 5611, the Airport and Airway Extension Act of 2010: Part II. This Act would extend the funding and expenditure authority of the Airport and Airway Trust Fund as well as extend authorizations for the airport improvement program. The Airport and Airway Trust Fund (AATF) provides much needed funding to assist in our Federal commitment to the Nation's aviation system. Such funding is necessary for the development of our nationwide airport and airway system as well as for investments in air traffic control facilities to meet the current and future projected growth in aviation.

The Trust Fund provides 100 percent of the funding for Federal Aviation Administration (FAA) airport grants, facilities and equipment, and research, engineering, and development. Allocations are also provided to the Airport Improvement Program (AIP), and Facilities and Equipment, (F&E) and funding from the Trust Fund also helps support basic FAA operations.

I would like to emphasize that the AATF trust fund was not created solely to finance aviation infrastructure. Throughout its history, it has financed a wide array of operations including administrative expenses, attributable to the administration of the airport improvement program and research and development, as well as general FAA operations. It is very important that this funding be continued.

While the trust fund pays a large share of the bills for the FAA to operate the national airspace system, a troubling gap has grown between the revenue that comes in and what it costs to govern the FAA. This has sharply driven down the Trust Fund's uncommitted balance; its surpluses from previous years. If this trend continues in our poor economic state where airlines are cutting benefits and increasing prices, the future of American aviation is grim.

Mr. Speaker, I am concerned for the future of American aviation—especially for the future of the George Bush Intercontinental Airport located in my home district of Houston, Texas. Current airport standards are not only threatened by decreased FAA funding but also by the proposed merger of Continental and United Airlines, the former of which is based in Houston. Should this merger be allowed, the future of American aviation in regards to customer satisfaction, safety standards, and general flight, would slowly decline. We cannot add to such destruction by denying the FAA appropriate funds through the AATF. As the airline industry continues to grow and serve more and more Americans, it is our duty to the American people to ensure that the future of airport security, infrastructure and improvement, research and development, continue to develop to better serve our needs.

For these reasons Mr. Speaker, I support H.R. 5611, the Airport and Airway Extension Act of 2010: Part II.

Mr. DAVIS of Kentucky. Mr. Speaker, I yield back the balance of my time.

Mr. LEWIS of Georgia. In closing, Mr. Speaker, I fully support H.R. 5611. I urge my colleagues on both sides of the aisle to vote "yes" for this important legislation.

Mr. Speaker, I have no further requests for time, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Georgia (Mr. LEWIS) that the House suspend the rules and pass the bill, H.R. 5611.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

□ 1400

#### FIREARMS EXCISE TAX IMPROVEMENT ACT OF 2010

Mr. KIND. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 5552) 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, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 5552

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "Firearms Excise Tax Improvement Act of 2010".

#### SEC. 2. TIME FOR PAYMENT OF MANUFACTURERS' EXCISE TAX ON RECREATIONAL EQUIPMENT.

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

"(d) TIME FOR PAYMENT OF MANUFACTURERS' EXCISE TAX ON RECREATIONAL EQUIPMENT.—The taxes imposed by subchapter D of chapter 32 of this title (relating to taxes on recreational equipment) shall be due and payable on the date for filing the return for such taxes."

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to articles sold by the manufacturer, producer, or importer after the date of the enactment of this Act.

#### SEC. 3. ASSESSMENT OF CERTAIN CRIMINAL RESTITUTION.

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

"(4) CERTAIN ORDERS OF CRIMINAL RESTITUTION.—

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

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

"(B) TIME OF ASSESSMENT.—An assessment of an amount of restitution under an order described in subparagraph (A) shall not be made before all appeals of such order are concluded and the right to make all such appeals has expired.

"(C) RESTRICTION ON CHALLENGE OF ASSESSMENT.—The amount of such restitution may not be challenged by the person against whom assessed on the basis of the existence or amount of the underlying tax liability in any proceeding authorized under this title (including in any suit or proceeding in court permitted under section 7422)."

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

(1) NO PETITION TO TAX COURT, NO RESTRICTION ON FURTHER DEFICIENCY LETTERS, ETC.—Subsection (b) of section 6213 of such Code is amended by adding at the end the following new paragraph:

"(5) CERTAIN ORDERS OF CRIMINAL RESTITUTION.—If the taxpayer is notified that an assessment has been or will be made pursuant to section 6201(a)(4)—

"(A) such notice shall not be considered as a notice of deficiency for the purposes of subsection (a) (prohibiting assessment and collection until notice of the deficiency has been mailed), section 6212(c)(1) (restricting further deficiency letters), or section 6512(a) (prohibiting credits or refunds after petition to the Tax Court), and

"(B) subsection (a) shall not apply with respect to the amount of such assessment."

(2) TIME LIMITATIONS ON ASSESSMENT AND COLLECTION.—Subsection (c) of section 6501 of such Code is amended by adding at the end the following new paragraph:

"(1) CERTAIN ORDERS OF CRIMINAL RESTITUTION.—In the case of any amount described in section 6201(a)(4), such amount may be assessed, or a proceeding in court for the collection of such amount may be begun without assessment, at any time."

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

#### SEC. 4. BUDGETARY PROVISIONS.

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

(b) PAYGO COMPLIANCE.—The budgetary effects of this Act, for the purpose of complying with the Statutory Pay-As-You-Go Act of 2010, shall be determined by reference to the latest statement titled "Budgetary Effects of PAYGO Legislation" for this Act, submitted for printing in the Congressional Record by the Chairman of the House Budget Committee, provided that such statement has been submitted prior to the vote on passage.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Wisconsin (Mr. KIND) and the gentleman from Wisconsin (Mr. RYAN) each will control 20 minutes.

The Chair recognizes the gentleman from Wisconsin (Mr. KIND).

GENERAL LEAVE

Mr. KIND. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days to revise and extend