

Public Law 111-237
111th Congress

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.

Aug. 16, 2010
[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”.

Firearms Excise
Tax
Improvement Act
of 2010.
26 USC 1 note.

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:

26 USC 6302.

“(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.

26 USC 6302
note.

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:

26 USC 6201.

“(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:

“(11) 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.”.

26 USC 6201
note.

(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.

26 USC 6655
note.

(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.

Approved August 16, 2010.

LEGISLATIVE HISTORY—H.R. 5552:

CONGRESSIONAL RECORD, Vol. 156 (2010):

June 29, considered and passed House.

Aug. 5, considered and passed Senate.