

111TH CONGRESS
1ST SESSION

S. 632

To amend the Internal Revenue Code of 1986 to require that the payment of the manufacturers' excise tax on recreational equipment be paid quarterly.

IN THE SENATE OF THE UNITED STATES

MARCH 18, 2009

Mr. BAUCUS (for himself, Mr. CRAPO, Mrs. LINCOLN, Ms. SNOWE, Mr. ROBERTS, Mr. ENZI, and Mr. ENSIGN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to require that the payment of the manufacturers' excise tax on recreational equipment be paid quarterly.

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 “Firearms Fairness and
5 Affordability Act”.

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

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

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

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

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