

**AMENDMENT TO H.R. 4849, AS REPORTED
OFFERED BY MR. LEVIN OF MICHIGAN**

Strike section 306 and insert the following (and amend the table of contents accordingly):

1 **SEC. 306. APPLICATION OF CONTINUOUS LEVY TO TAX LI-**
2 **ABILITIES OF CERTAIN FEDERAL CONTRAC-**
3 **TORS.**

4 (a) **IN GENERAL.**—Subsection (f) of section 6330 is
5 amended by striking “or” at the end of paragraph (2),
6 by inserting “or” at the end of paragraph (3), and by in-
7 serting after paragraph (3) the following new paragraph:

8 “(4) the Secretary has served a Federal con-
9 tractor levy,”.

10 (b) **FEDERAL CONTRACTOR LEVY.**—Subsection (h)
11 of section 6330 is amended—

12 (1) by striking all that precedes “any levy in
13 connection with the collection” and inserting the fol-
14 lowing:

15 “(h) **DEFINITIONS RELATED TO EXCEPTIONS.**—For
16 purposes of subsection (f)—

17 “(1) **DISQUALIFIED EMPLOYMENT TAX LEVY.**—
18 A disqualified employment tax levy is”, and

1 (2) by adding at the end the following new
2 paragraph:

3 “(2) FEDERAL CONTRACTOR LEVY.—A Federal
4 contractor levy is any levy if the person whose prop-
5 erty is subject to the levy (or any predecessor there-
6 of) is a Federal contractor.”.

7 (c) CONFORMING AMENDMENT.—The heading of
8 subsection (f) of section 6330 is amended by striking
9 “JEOPARDY AND STATE REFUND COLLECTION” and in-
10 serting “EXCEPTIONS”.

11 (d) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to levies issued after December 31,
13 2010.

At the end of title III, add the following (and amend
the table of contents accordingly):

14 **SEC. 309. CRUDE TALL OIL INELIGIBLE FOR CELLULOSIC**
15 **BIOFUEL PRODUCER CREDIT.**

16 (a) IN GENERAL.—Section 40(B)(6)(E) of the Inter-
17 nal Revenue Code of 1986 is amended by adding at the
18 end the following new clause:

19 “(iv) EXCLUSION OF CERTAIN PROC-
20 ESSED FUELS WITH A HIGH ACID CON-
21 TENT.—The term ‘cellulosic biofuel’ shall
22 not include any processed fuel with an acid
23 number greater than 25. For purposes of

1 the preceding sentence, the term ‘processed
2 fuel’ means any fuel other than a fuel—

3 “(I) more than 4 percent of
4 which (determined by weight) is any
5 combination of water and sediment, or

6 “(II) the ash content of which is
7 more than 1 percent (determined by
8 weight).”.

9 (b) **EFFECTIVE DATE.**—The amendment made by
10 this section shall apply to fuels sold or used on or after
11 January 1, 2010.

12 **SEC. 310. TIME FOR PAYMENT OF CORPORATE ESTIMATED**
13 **TAXES.**

14 (a) **SHIFT FROM 2015 TO 2014.**—The percentage
15 under paragraph (1) of section 202(b) of the Corporate
16 Estimated Tax Shift Act of 2009 in effect on the date
17 of the enactment of this Act is increased by 4.5 percentage
18 points.

19 (b) **SHIFT FROM 2016 TO 2015.**—The percentage
20 under paragraph (2) of section 561 of the Hiring Incen-
21 tives to Restore Employment Act in effect on the date of
22 the enactment of this Act is increased by 3.5 percentage
23 points.

24 (c) **SHIFT FROM 2020 TO 2019.**—The percentage
25 under paragraph (3) of section 561 of the Hiring Incen-

1 tives to Restore Employment Act in effect on the date of
2 the enactment of this Act is increased by 1.25 percentage
3 points.

At the end of the bill, add the following (and amend
the table of contents accordingly):

4 **TITLE IV—EXTENSION OF EMER-**
5 **GENCY CONTINGENCY FUND**
6 **FOR STATE TEMPORARY AS-**
7 **SISTANCE FOR NEEDY FAMI-**
8 **LIES PROGRAMS**

9 **SEC. 401. 1-YEAR EXTENSION OF THE EMERGENCY CONTIN-**
10 **GENCY FUND FOR STATE TEMPORARY AS-**
11 **SISTANCE FOR NEEDY FAMILIES PROGRAMS.**

12 (a) IN GENERAL.—Section 403(c) of the Social Secu-
13 rity Act (42 U.S.C. 603(c)) is amended—

14 (1) in paragraph (2)(A), by inserting “, and for
15 fiscal year 2011, \$2,500,000,000” before “for pay-
16 ment”;

17 (2) by striking paragraph (2)(B) and inserting
18 the following:

19 “(B) AVAILABILITY AND USE OF FUNDS.—

20 “(i) FISCAL YEARS 2009 AND 2010.—

21 The amounts appropriated to the Emer-
22 gency Fund under subparagraph (A) for
23 fiscal year 2009 shall remain available

1 through fiscal year 2010 and shall be used
2 to make grants to States in each of fiscal
3 years 2009 and 2010 in accordance with
4 the requirements of paragraph (3).

5 “(ii) FISCAL YEAR 2011.—Subject to
6 clause (iii), the amounts appropriated to
7 the Emergency Fund under subparagraph
8 (A) for fiscal year 2011 shall remain avail-
9 able through fiscal year 2012 and shall be
10 used to make grants to States based on ex-
11 penditures in fiscal year 2011 for benefits
12 and services provided in fiscal year 2011 in
13 accordance with the requirements of para-
14 graph (3).

15 “(iii) RESERVATION OF FUNDS.—Of
16 the amounts appropriated to the Emer-
17 gency Fund under subparagraph (A) for
18 fiscal year 2011, \$500,000 shall be placed
19 in reserve for use in fiscal year 2012, and
20 shall be used to award grants for any ex-
21 penditures described in this subsection in-
22 curred by States after September 30,
23 2011.”;

24 (3) in paragraph (2)(C), by striking “2010”
25 and inserting “2012”;

- 1 (4) in paragraph (3)—
- 2 (A) in clause (i) of each of subparagraphs
- 3 (A), (B), and (C)—
- 4 (i) by striking “year 2009 or 2010”
- 5 and inserting “years 2009 through 2011”;
- 6 (ii) by striking “and” at the end of
- 7 subclause (I);
- 8 (iii) by striking the period at the end
- 9 of subclause (II) and inserting “; and”;
- 10 and
- 11 (iv) by adding at the end the fol-
- 12 lowing:
- 13 “(III) if the quarter is in fiscal
- 14 year 2011, has provided the Secretary
- 15 with such information as the Sec-
- 16 retary may find necessary in order to
- 17 make the determinations, or take any
- 18 other action, described in paragraph
- 19 (5)(C).”; and
- 20 (B) in subparagraph (C), by adding at the
- 21 end the following:
- 22 “(iv) LIMITATION ON EXPENDITURES
- 23 FOR SUBSIDIZED EMPLOYMENT.—An ex-
- 24 penditure for subsidized employment shall
- 25 be taken into account under clause (ii)

1 only if the expenditure is used to subsidize
2 employment for—

3 “(I) a member of a needy family
4 (without regard to whether the family
5 is receiving assistance under the State
6 program funded under this part); or

7 “(II) an individual who has ex-
8 hausted (or, within 60 days, will ex-
9 haust) all rights to receive unemploy-
10 ment compensation under Federal and
11 State law, and who is a member of a
12 needy household (regardless of wheth-
13 er the household includes a child).”;

14 (5) by striking paragraph (5) and inserting the
15 following:

16 “(5) LIMITATIONS ON PAYMENTS; ADJUSTMENT
17 AUTHORITY.—

18 “(A) FISCAL YEARS 2009 AND 2010.—The
19 total amount payable to a single State under
20 subsection (b) and this subsection for fiscal
21 years 2009 and 2010 combined shall not exceed
22 50 percent of the annual State family assist-
23 ance grant.

24 “(B) FISCAL YEAR 2011.—Subject to sub-
25 paragraph (C), the total amount payable to a

1 single State under subsection (b) and this sub-
2 section for fiscal year 2011 shall not exceed 30
3 percent of the annual State family assistance
4 grant.

5 “(C) ADJUSTMENT AUTHORITY.—If the
6 Secretary determines that the Emergency Fund
7 is at risk of being depleted before September
8 30, 2011, or that funds are available to accom-
9 modate additional State requests under this
10 subsection, the Secretary may, through program
11 instructions issued without regard to the re-
12 quirements of section 553 of title 5, United
13 States Code—

14 “(i) specify priority criteria for award-
15 ing grants to States during fiscal year
16 2011; and

17 “(ii) adjust the percentage limitation
18 applicable under subparagraph (B) with
19 respect to the total amount payable to a
20 single State for fiscal year 2011.”; and

21 (6) in paragraph (6), by inserting “or for ex-
22 penditures described in paragraph (3)(C)(iv)” before
23 the period.

1 (b) CONFORMING AMENDMENTS.—Section 2101 of
2 division B of the American Recovery and Reinvestment
3 Act of 2009 (Public Law 111–5) is amended—

4 (1) in subsection (a)(2)—

5 (A) by striking “2010” and inserting
6 “2011”; and

7 (B) by striking all that follows “repealed”
8 and inserting a period; and

9 (2) in subsection (d)(1), by striking “2010”
10 and inserting “2011”.

11 (c) PROGRAM GUIDANCE.—The Secretary of Health
12 and Human Services shall issue program guidance, with-
13 out regard to the requirements of section 553 of title 5,
14 United States Code, which ensures that the funds provided
15 under the amendments made by this section for subsidized
16 employment do not support any subsidized employment
17 position the annual salary of which is greater than, at
18 State option—

19 (1) 200 percent of the poverty line (within the
20 meaning of section 673(2) of the Omnibus Budget
21 Reconciliation Act of 1981, including any revision
22 required by such section 673(2)) for a family of 4;
23 or

1 (2) the median wage in any jurisdiction oper-
2 ating a program with funds provided pursuant to the
3 amendments.

