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**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 1
OFFERED BY MR. BROUN OF GEORGIA**

Strike all after the enacting clause and insert the following:

1 **SECTION 1. 2009 ECONOMIC STIMULUS PAYMENTS.**

2 (a) **IN GENERAL.**—Subchapter B of chapter 65 of the
3 Internal Revenue Code of 1986 is amended by adding at
4 the end the following:

5 **“SEC. 6431. 2009 ECONOMIC STIMULUS PAYMENTS.**

6 “(a) **IN GENERAL.**—In the case of an eligible indi-
7 vidual, there shall be allowed as a credit against the tax
8 imposed by subtitle A for the first taxable year beginning
9 in 2009 an amount equal to the taxpayer’s share of the
10 aggregate 2009 economic stimulus.

11 “(b) **AGGREGATE 2009 ECONOMIC STIMULUS.**—For
12 purposes of this section, the term ‘aggregate 2009 eco-
13 nomic stimulus’ means the amount determined by the Sec-
14 retary to be the sum of—

15 “(1) the total amount appropriated,

16 “(2) the increase in the amount of entitlements,

17 plus

1 “(3) the total amount in reductions in Federal
2 revenues to the Treasury,
3 if the provisions of the bill, H.R. 1 as introduced in the
4 111th Congress, were enacted.

5 “(c) TREATMENT OF CREDIT.—The credit allowed by
6 subsection (a) shall be treated as allowed by subpart C
7 of part IV of subchapter A of chapter 1.

8 “(d) ELIGIBLE INDIVIDUAL.—For purposes of this
9 section, the term ‘eligible individual’ means any individual
10 other than—

11 “(1) any nonresident alien individual,

12 “(2) any individual in the United States ille-
13 gally,

14 “(3) any individual with respect to whom a de-
15 duction under section 151 is allowable to another
16 taxpayer for a taxable year beginning in the cal-
17 endar year in which the individual’s taxable year be-
18 gins, and

19 “(4) an estate or trust.

20 “(e) COORDINATION WITH ADVANCE REFUNDS OF
21 CREDIT.—

22 “(1) IN GENERAL.—The amount of credit
23 which would (but for this paragraph) be allowable
24 under this section shall be reduced (but not below
25 zero) by the aggregate refunds and credits made or

1 allowed to the taxpayer under [subsection (g)]. Any
2 failure to so reduce the credit shall be treated as
3 arising out of a mathematical or clerical error and
4 assessed according to section 6213(b)(1).

5 “(2) JOINT RETURNS.—In the case of a refund
6 or credit made or allowed under [subsection (g)]
7 with respect to a joint return, half of such refund
8 or credit shall be treated as having been made or al-
9 lowed to each individual filing such return.

10 “(f) ADVANCE REFUNDS AND CREDITS.—

11 “(1) IN GENERAL.—Each individual who was
12 an eligible individual for such individual’s first tax-
13 able year beginning in 2008 shall be treated as hav-
14 ing made a payment against the tax imposed by
15 chapter 1 for such first taxable year in an amount
16 equal to the advance refund amount for such taxable
17 year.

18 “(2) ADVANCE REFUND AMOUNT.—For pur-
19 poses of paragraph (1), the advance refund amount
20 is the amount that would have been allowed as a
21 credit under this section for such first taxable year
22 if this section (other than [subsection (f)] and this
23 subsection) had applied to such taxable year.

24 “(3) TIMING OF PAYMENTS.—The Secretary
25 shall, subject to the provisions of this title, refund

1 or credit any overpayment attributable to this sec-
2 tion as rapidly as possible. No refund or credit shall
3 be made or allowed under this subsection after De-
4 cember 31, 2009.

5 “(4) NO INTEREST.—No interest shall be al-
6 lowed on any overpayment attributable to this sec-
7 tion.

8 “(g) IDENTIFICATION NUMBER REQUIREMENT.—

9 “(1) IN GENERAL.—No credit shall be allowed
10 under subsection (a) to an eligible individual who
11 does not include on the return of tax for the taxable
12 year—

13 “(A) such individual’s valid identification
14 number,

15 “(B) in the case of a joint return, the valid
16 identification number of such individual’s
17 spouse, and

18 “(C) in the case of any qualifying child
19 taken into account under subsection (b)(1)(B),
20 the valid identification number of such quali-
21 fying child.

22 “(2) VALID IDENTIFICATION NUMBER.—For
23 purposes of paragraph (1), the term ‘valid identifica-
24 tion number’ means a social security number issued
25 to an individual by the Social Security Administra-

1 tion. Such term shall not include a TIN issued by
2 the Internal Revenue Service.

3 “(3) SPECIAL RULE FOR MEMBERS OF THE
4 ARMED FORCES.—Paragraph (1) shall not apply to
5 a joint return where at least 1 spouse was a member
6 of the Armed Forces of the United States at any
7 time during the taxable year.”.

8 (b) ADMINISTRATIVE AMENDMENTS.—

9 (1) DEFINITION OF DEFICIENCY.—Section
10 6211(b)(4)(A) of the Internal Revenue Code of 1986
11 is amended by striking “and 6428” and inserting
12 “6428, and 6431”.

13 (2) MATHEMATICAL OR CLERICAL ERROR AU-
14 THORITY.—Section 6213(g)(2)(L) of such Code is
15 amended by striking “or 6428” and inserting “6428,
16 or 6431”.

17 (c) TREATMENT OF POSSESSIONS.—

18 (1) PAYMENTS TO POSSESSIONS.—

19 (A) MIRROR CODE POSSESSION.—The Sec-
20 retary of the Treasury shall make a payment to
21 each possession of the United States with a
22 mirror code tax system in an amount equal to
23 the loss to that possession by reason of the
24 amendments made by this section. Such amount
25 shall be determined by the Secretary of the

1 Treasury based on information provided by the
2 government of the respective possession.

3 (B) OTHER POSSESSIONS.—The Secretary
4 of the Treasury shall make a payment to each
5 possession of the United States which does not
6 have a mirror code tax system in an amount es-
7 timated by the Secretary of the Treasury as
8 being equal to the aggregate benefits that would
9 have been provided to residents of such posses-
10 sion by reason of the amendments made by this
11 section if a mirror code tax system had been in
12 effect in such possession. The preceding sen-
13 tence shall not apply with respect to any posses-
14 sion of the United States unless such possession
15 has a plan, which has been approved by the
16 Secretary of the Treasury, under which such
17 possession will promptly distribute such pay-
18 ment to the residents of such possession.

19 (2) COORDINATION WITH CREDIT ALLOWED
20 AGAINST UNITED STATES INCOME TAXES.—No cred-
21 it shall be allowed against United States income
22 taxes under section 6431 of the Internal Revenue
23 Code of 1986 (as amended by this section) to any
24 person—

1 (A) to whom a credit is allowed against
2 taxes imposed by the possession by reason of
3 the amendments made by this section, or

4 (B) who is eligible for a payment under a
5 plan described in paragraph (1)(B).

6 (3) DEFINITIONS AND SPECIAL RULES.—

7 (A) POSSESSION OF THE UNITED
8 STATES.—For purposes of this subsection, the
9 term “possession of the United States” includes
10 the Commonwealth of Puerto Rico and the
11 Commonwealth of the Northern Mariana Is-
12 lands.

13 (B) MIRROR CODE TAX SYSTEM.—For pur-
14 poses of this subsection, the term “mirror code
15 tax system” means, with respect to any posses-
16 sion of the United States, the income tax sys-
17 tem of such possession if the income tax liabil-
18 ity of the residents of such possession under
19 such system is determined by reference to the
20 income tax laws of the United States as if such
21 possession were the United States.

22 (C) TREATMENT OF PAYMENTS.—For pur-
23 poses of section 1324(b)(2) of title 31, United
24 States Code, the payments under this sub-
25 section shall be treated in the same manner as

1 a refund due from the credit allowed under sec-
2 tion 6431 of the Internal Revenue Code of 1986
3 (as amended by this section).

4 (d) REFUNDS DISREGARDED IN THE ADMINISTRA-
5 TION OF FEDERAL PROGRAMS AND FEDERALLY AS-
6 SISTED PROGRAMS.—Any credit or refund allowed or
7 made to any individual by reason of section 6431 of the
8 Internal Revenue Code of 1986 (as amended by this sec-
9 tion) or by reason of subsection (c) of this section shall
10 not be taken into account as income and shall not be taken
11 into account as resources for the month of receipt and the
12 following 2 months, for purposes of determining the eligi-
13 bility of such individual or any other individual for benefits
14 or assistance, or the amount or extent of benefits or assist-
15 ance, under any Federal program or under any State or
16 local program financed in whole or in part with Federal
17 funds.

18 (e) APPROPRIATIONS TO CARRY OUT REBATES.—Im-
19 mediately upon the enactment of this Act, there is hereby
20 appropriated such sums as may be necessary to carryout
21 this Act.

22 (f) CONFORMING AMENDMENTS.—

23 (1) Paragraph (2) of section 1324(b) of title
24 31, United States Code, is amended by striking “or
25 6428” and inserting “6428, or 6431”.

1 (2) The table of sections for subchapter B of
2 chapter 65 of such Code is amended by adding at
3 the end the following:

“Sec. 6431. 2009 Economic Stimulus Payments.”.

