

112TH CONGRESS  
2D SESSION

# S. 1813

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## AN ACT

To reauthorize Federal-aid highway and highway safety construction programs, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

1 **SEC. 40303. TRANSFER OF GAS GUZZLER TAXES TO HIGH-**  
2 **WAY TRUST FUND.**

3 (a) IN GENERAL.—Paragraph (1) of section 9503(b)  
4 of the Internal Revenue Code of 1986 is amended by re-  
5 designating subparagraphs (C), (D), and (E) as subpara-  
6 graphs (D), (E), and (F), respectively, and by inserting  
7 after subparagraph (B) the following new subparagraph:

8 “(B) section 4064 (relating to gas guzzler  
9 tax),”.

10 (b) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to taxes received after the date  
12 of the enactment of this Act.

13 **SEC. 40304. REVOCATION OR DENIAL OF PASSPORT IN CASE**  
14 **OF CERTAIN UNPAID TAXES.**

15 (a) IN GENERAL.—Subchapter D of chapter 75 of the  
16 Internal Revenue Code of 1986 is amended by adding at  
17 the end the following new section:

18 **“SEC. 7345. REVOCATION OR DENIAL OF PASSPORT IN CASE**  
19 **OF CERTAIN TAX DELINQUENCIES.**

20 “(a) IN GENERAL.—If the Secretary receives certifi-  
21 cation by the Commissioner of Internal Revenue that any  
22 individual has a seriously delinquent tax debt in an  
23 amount in excess of \$50,000, the Secretary shall transmit  
24 such certification to the Secretary of State for action with  
25 respect to denial, revocation, or limitation of a passport  
26 pursuant to section 4 of the Act entitled ‘An Act to regu-

1 late the issue and validity of passports, and for other pur-  
2 poses’, approved July 3, 1926 (22 U.S.C. 211a et seq.),  
3 commonly known as the ‘Passport Act of 1926’.

4 “(b) SERIOUSLY DELINQUENT TAX DEBT.—For pur-  
5 poses of this section, the term ‘seriously delinquent tax  
6 debt’ means an outstanding debt under this title for which  
7 a notice of lien has been filed in public records pursuant  
8 to section 6323 or a notice of levy has been filed pursuant  
9 to section 6331, except that such term does not include—

10 “(1) a debt that is being paid in a timely man-  
11 ner pursuant to an agreement under section 6159 or  
12 7122, and

13 “(2) a debt with respect to which collection is  
14 suspended because a collection due process hearing  
15 under section 6330, or relief under subsection (b),  
16 (c), or (f) of section 6015, is requested or pending.

17 “(c) ADJUSTMENT FOR INFLATION.—In the case of  
18 a calendar year beginning after 2012, the dollar amount  
19 in subsection (a) shall be increased by an amount equal  
20 to—

21 “(1) such dollar amount, multiplied by

22 “(2) the cost-of-living adjustment determined  
23 under section 1(f)(3) for the calendar year, deter-  
24 mined by substituting ‘calendar year 2011’ for ‘cal-  
25 endar year 1992’ in subparagraph (B) thereof.

1 If any amount as adjusted under the preceding sentence  
2 is not a multiple of \$1,000, such amount shall be rounded  
3 to the next highest multiple of \$1,000.”.

4 (b) CLERICAL AMENDMENT.—The table of sections  
5 for subchapter D of chapter 75 of the Internal Revenue  
6 Code of 1986 is amended by adding at the end the fol-  
7 lowing new item:

“Sec. 7345. Revocation or denial of passport in case of certain tax delin-  
quencies.”.

8 (c) AUTHORITY FOR INFORMATION SHARING.—

9 (1) IN GENERAL.—Subsection (l) of section  
10 6103 of the Internal Revenue Code of 1986 is  
11 amended by adding at the end the following new  
12 paragraph:

13 “(23) DISCLOSURE OF RETURN INFORMATION  
14 TO DEPARTMENT OF STATE FOR PURPOSES OF PASS-  
15 PORT REVOCATION UNDER SECTION 7345.—

16 “(A) IN GENERAL.—The Secretary shall,  
17 upon receiving a certification described in sec-  
18 tion 7345, disclose to the Secretary of State re-  
19 turn information with respect to a taxpayer who  
20 has a seriously delinquent tax debt described in  
21 such section. Such return information shall be  
22 limited to—

23 “(i) the taxpayer identity information  
24 with respect to such taxpayer, and

1                   “(ii) the amount of such seriously de-  
2                   linquent tax debt.

3                   “(B) RESTRICTION ON DISCLOSURE.—Re-  
4                   turn information disclosed under subparagraph  
5                   (A) may be used by officers and employees of  
6                   the Department of State for the purposes of,  
7                   and to the extent necessary in, carrying out the  
8                   requirements of section 4 of the Act entitled  
9                   ‘An Act to regulate the issue and validity of  
10                  passports, and for other purposes’, approved  
11                  July 3, 1926 (22 U.S.C. 211a et seq.), com-  
12                  monly known as the ‘Passport Act of 1926’.”.

13                  (2) CONFORMING AMENDMENT.—Paragraph (4)  
14                  of section 6103(p) of such Code is amended by strik-  
15                  ing “or (22)” each place it appears in subparagraph  
16                  (F)(ii) and in the matter preceding subparagraph  
17                  (A) and inserting “(22), or (23)”.

18                  (d) REVOCATION AUTHORIZATION.—The Act entitled  
19                  “An Act to regulate the issue and validity of passports,  
20                  and for other purposes”, approved July 3, 1926 (22  
21                  U.S.C. 211a et seq.), commonly known as the “Passport  
22                  Act of 1926”, is amended by adding at the end the fol-  
23                  lowing:

24                  **“SEC. 4. AUTHORITY TO DENY OR REVOKE PASSPORT.**

25                  “(a) INELIGIBILITY.—

1           “(1) ISSUANCE.—Except as provided under  
2 subsection (b), upon receiving a certification de-  
3 scribed in section 7345 of the Internal Revenue  
4 Code of 1986 from the Secretary of the Treasury,  
5 the Secretary of State may not issue a passport or  
6 passport card to any individual who has a seriously  
7 delinquent tax debt described in such section.

8           “(2) REVOCATION.—The Secretary of State  
9 shall revoke a passport or passport card previously  
10 issued to any individual described in subparagraph  
11 (A).

12           “(b) EXCEPTIONS.—

13           “(1) EMERGENCY AND HUMANITARIAN SITUA-  
14 TIONS.—Notwithstanding subsection (a), the Sec-  
15 retary of State may issue a passport or passport  
16 card, in emergency circumstances or for humani-  
17 tarian reasons, to an individual described in sub-  
18 section (a)(1).

19           “(2) LIMITATION FOR RETURN TO UNITED  
20 STATES.—Notwithstanding subsection (a)(2), the  
21 Secretary of State, before revocation, may—

22           “(A) limit a previously issued passport or  
23 passport card only for return travel to the  
24 United States; or

1           “(B) issue a limited passport or passport  
2           card that only permits return travel to the  
3           United States.”.

4           (e) EFFECTIVE DATE.—The amendments made by  
5 this section shall take effect on January 1, 2013.

6 **SEC. 40305. 100 PERCENT CONTINUOUS LEVY ON PAYMENTS**  
7 **TO MEDICARE PROVIDERS AND SUPPLIERS.**

8           (a) IN GENERAL.—Paragraph (3) of section 6331(h)  
9 of the Internal Revenue Code of 1986 is amended by strik-  
10 ing the period at the end and inserting “, or to a Medicare  
11 provider or supplier under title XVIII of the Social Secu-  
12 rity Act.”.

13           (b) EFFECTIVE DATE.—The amendment made by  
14 this section shall apply to payments made after the date  
15 of the enactment of this Act.

16 **SEC. 40306. TRANSFER OF AMOUNTS ATTRIBUTABLE TO**  
17 **CERTAIN DUTIES ON IMPORTED VEHICLES**  
18 **INTO THE HIGHWAY TRUST FUND.**

19           Section 9503(b) of the Internal Revenue Code of  
20 1986, as amended by this Act, is amended by adding at  
21 the end the following new paragraph:

22           “(8) CERTAIN DUTIES ON IMPORTED VEHI-  
23 CLES.—There are hereby appropriated to the High-  
24 way Trust Fund amounts equivalent to the amounts  
25 received in the Treasury that are attributable to du-