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 Representatives of the United States of America in Congress assembled,
SEC. 40303. TRANSFER OF GAS GUZZLER TAXES TO HIGH-WAY TRUST FUND.

(a) In General.—Paragraph (1) of section 9503(b) of the Internal Revenue Code of 1986 is amended by redesignating subparagraphs (C), (D), and (E) as subparagraphs (D), (E), and (F), respectively, and by inserting after subparagraph (B) the following new subparagraph:

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

(b) Effective Date.—The amendments made by this section shall apply to taxes received after the date of the enactment of this Act.

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

(a) In General.—Subchapter D of chapter 75 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

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

“(a) In General.—If the Secretary receives certification by the Commissioner of Internal Revenue that any individual has a seriously delinquent tax debt in an amount in excess of $50,000, the Secretary shall transmit such certification to the Secretary of State for action with respect to denial, revocation, or limitation of a passport pursuant to section 4 of the Act entitled ‘An Act to regul-
late the issue and validity of passports, and for other pur-
poses’, approved July 3, 1926 (22 U.S.C. 211a et seq.),
commonly known as the ‘Passport Act of 1926’.

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

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

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

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

“(1) such dollar amount, multiplied by

“(2) the cost-of-living adjustment determined
under section 1(f)(3) for the calendar year, deter-
mimed by substituting ‘calendar year 2011’ for ‘cal-
endar year 1992’ in subparagraph (B) thereof.
If any amount as adjusted under the preceding sentence is not a multiple of $1,000, such amount shall be rounded to the next highest multiple of $1,000.”.

(b) CLERICAL AMENDMENT.—The table of sections for subchapter D of chapter 75 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

“Sec. 7345. Revocation or denial of passport in case of certain tax delinquencies.”.

(c) AUTHORITY FOR INFORMATION SHARING.—

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

“(23) DISCLOSURE OF RETURN INFORMATION TO DEPARTMENT OF STATE FOR PURPOSES OF PASSPORT REVOCATION UNDER SECTION 7345.—

“(A) IN GENERAL.—The Secretary shall, upon receiving a certification described in section 7345, disclose to the Secretary of State return information with respect to a taxpayer who has a seriously delinquent tax debt described in such section. Such return information shall be limited to—

“(i) the taxpayer identity information with respect to such taxpayer, and
“(ii) the amount of such seriously delinquent tax debt.

“(B) Restriction on disclosure.—Return information disclosed under subparagraph (A) may be used by officers and employees of the Department of State for the purposes of, and to the extent necessary in, carrying out the requirements of section 4 of the Act entitled ‘An Act to regulate the issue and validity of passports, and for other purposes’, approved July 3, 1926 (22 U.S.C. 211a et seq.), commonly known as the ‘Passport Act of 1926’.”.

(2) Conforming amendment.—Paragraph (4) of section 6103(p) of such Code is amended by striking “or (22)” each place it appears in subparagraph (F)(ii) and in the matter preceding subparagraph (A) and inserting “(22), or (23)”.

(d) Revocation authorization.—The Act entitled “An Act to regulate the issue and validity of passports, and for other purposes”, approved July 3, 1926 (22 U.S.C. 211a et seq.), commonly known as the “Passport Act of 1926”, is amended by adding at the end the following:

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

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

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

“(b) EXCEPTIONS.—

“(1) EMERGENCY AND HUMANITARIAN SITUATIONS.—Notwithstanding subsection (a), the Secretary of State may issue a passport or passport card, in emergency circumstances or for humanitarian reasons, to an individual described in subsection (a)(1).

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

“(A) limit a previously issued passport or passport card only for return travel to the United States; or
“(B) issue a limited passport or passport card that only permits return travel to the United States.”.

(e) Effective Date.—The amendments made by this section shall take effect on January 1, 2013.

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

(a) In General.—Paragraph (3) of section 6331(h) of the Internal Revenue Code of 1986 is amended by striking the period at the end and inserting “, or to a Medicare provider or supplier under title XVIII of the Social Security Act.”.

(b) Effective Date.—The amendment made by this section shall apply to payments made after the date of the enactment of this Act.

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

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

“(8) Certain duties on imported vehicles.—There are hereby appropriated to the Highway Trust Fund amounts equivalent to the amounts received in the Treasury that are attributable to du-