

112TH CONGRESS
1ST SESSION

S. _____

To repeal the expansion of information reporting requirements for payments of \$600 or more to corporations, and for other purposes.

IN THE SENATE OF THE UNITED STATES

Mr. BAUCUS introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

To repeal the expansion of information reporting requirements for payments of \$600 or more to corporations, 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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Small Business Paper-
5 work Mandate Elimination Act of 2011”.

6 **SEC. 2. REPEAL OF EXPANSION OF INFORMATION REPORT-**
7 **ING REQUIREMENTS.**

8 Section 9006 of the Patient Protection and Afford-
9 able Care Act, and the amendments made thereby, are
10 hereby repealed; and the Internal Revenue Code of 1986

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- 1 shall be applied as if such section, and amendments, had
- 2 never been enacted.