111TH CONGRESS 2D Session



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 (for himself, \_\_\_\_\_\_) 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 Relief Act".

## 6 SEC. 2. REPEAL OF EXPANSION OF INFORMATION REPORT7 ING REQUIREMENTS.

8 Section 9006 of the Patient Protection and Afford-9 able Care Act, and the amendments made thereby, are

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- 1~ hereby repealed; and the Internal Revenue Code of 1986~
- $2\;$  shall be applied as if such section, and amendments, had
- $3 \quad {\rm never \ been \ enacted}.$