

HR 3548

Worker, Homeownership, and Business Assistance Act of 2009

Congress: 111 (2009–2011, Ended)

Chamber: House

Policy Area: Labor and Employment

Introduced: Sep 10, 2009

Current Status: Became Public Law No: 111-92.

Latest Action: Became Public Law No: 111-92. (Nov 6, 2009)

Law: 111-92 (Enacted Nov 6, 2009)

Official Text: <https://www.congress.gov/bill/111th-congress/house-bill/3548>

Sponsor

Name: Rep. McDermott, Jim [D-WA-7]

Party: Democratic • **State:** WA • **Chamber:** House

Cosponsors (49 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Berkley, Shelley [D-NV-1]	D · NV		Sep 10, 2009
Rep. Davis, Danny K. [D-IL-7]	D · IL		Sep 10, 2009
Rep. Dingell, John D. [D-MI-15]	D · MI		Sep 10, 2009
Rep. Etheridge, Bob [D-NC-2]	D · NC		Sep 10, 2009
Rep. Filner, Bob [D-CA-51]	D · CA		Sep 10, 2009
Rep. Johnson, Henry C. "Hank," Jr. [D-GA-4]	D · GA		Sep 10, 2009
Rep. Kildee, Dale E. [D-MI-5]	D · MI		Sep 10, 2009
Rep. Langevin, James R. [D-RI-2]	D · RI		Sep 10, 2009
Rep. LaTourette, Steven C. [R-OH-14]	R · OH		Sep 10, 2009
Rep. Levin, Sander M. [D-MI-12]	D · MI		Sep 10, 2009
Rep. Maloney, Carolyn B. [D-NY-14]	D · NY		Sep 10, 2009
Rep. Meek, Kendrick B. [D-FL-17]	D · FL		Sep 10, 2009
Rep. Miller, Candice S. [R-MI-10]	R · MI		Sep 10, 2009
Rep. Neal, Richard E. [D-MA-2]	D · MA		Sep 10, 2009
Rep. Pascrell, Bill, Jr. [D-NJ-8]	D · NJ		Sep 10, 2009
Rep. Rangel, Charles B. [D-NY-15]	D · NY		Sep 10, 2009
Rep. Sestak, Joe [D-PA-7]	D · PA		Sep 10, 2009
Rep. Stark, Fortney Pete [D-CA-13]	D · CA		Sep 10, 2009
Rep. Conyers, John, Jr. [D-MI-14]	D · MI		Sep 14, 2009
Rep. Jackson, Jesse L., Jr. [D-IL-2]	D · IL		Sep 14, 2009
Rep. Rothman, Steven R. [D-NJ-9]	D · NJ		Sep 14, 2009
Rep. Sánchez, Linda T. [D-CA-39]	D · CA		Sep 14, 2009
Rep. Yarmuth, John A. [D-KY-3]	D · KY		Sep 14, 2009
Rep. Capuano, Michael E. [D-MA-8]	D · MA		Sep 16, 2009
Rep. Costa, Jim [D-CA-20]	D · CA		Sep 16, 2009
Rep. Delahunt, Bill [D-MA-10]	D · MA		Sep 16, 2009
Rep. Doyle, Michael F. [D-PA-14]	D · PA		Sep 16, 2009
Rep. Farr, Sam [D-CA-17]	D · CA		Sep 16, 2009
Rep. Kucinich, Dennis J. [D-OH-10]	D · OH		Sep 16, 2009
Rep. Lewis, John [D-GA-5]	D · GA		Sep 16, 2009
Rep. Nadler, Jerrold [D-NY-8]	D · NY		Sep 16, 2009
Rep. Peters, Gary C. [D-MI-9]	D · MI		Sep 16, 2009
Rep. Van Hollen, Chris [D-MD-8]	D · MD		Sep 16, 2009
Rep. Wu, David [D-OR-1]	D · OR		Sep 16, 2009
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Sep 17, 2009
Rep. DeLauro, Rosa L. [D-CT-3]	D · CT		Sep 17, 2009
Rep. Hinchey, Maurice D. [D-NY-22]	D · NY		Sep 17, 2009
Rep. Woolsey, Lynn C. [D-CA-6]	D · CA		Sep 17, 2009
Rep. Ackerman, Gary L. [D-NY-5]	D · NY		Sep 22, 2009
Rep. Green, Al [D-TX-9]	D · TX		Sep 22, 2009
Rep. Hirono, Mazie K. [D-HI-2]	D · HI		Sep 22, 2009

Cosponsor	Party / State	Role	Date Joined
Rep. Richardson, Laura [D-CA-37]	D · CA		Sep 22, 2009
Rep. Rogers, Mike J. [R-MI-8]	R · MI		Sep 22, 2009
Rep. Serrano, Jose E. [D-NY-16]	D · NY		Sep 22, 2009
Rep. Sherman, Brad [D-CA-27]	D · CA		Sep 22, 2009
Rep. Sires, Albio [D-NJ-13]	D · NJ		Sep 22, 2009
Rep. Sutton, Betty [D-OH-13]	D · OH		Sep 22, 2009
Rep. Wasserman Schultz, Debbie [D-FL-20]	D · FL		Sep 22, 2009
Rep. Wilson, Charles A. [D-OH-6]	D · OH		Sep 22, 2009

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 10, 2009

Subjects & Policy Tags

Policy Area:

Labor and Employment

Related Bills

Bill	Relationship	Last Action
111 HR 6556	Related bill	Dec 17, 2010: Referred to House Transportation and Infrastructure
111 S 3981	Related bill	Dec 1, 2010: Sponsor introductory remarks on measure. (CR S8343)
111 S 3990	Related bill	Nov 30, 2010: Read twice and referred to the Committee on Finance.
111 HR 6419	Related bill	Nov 18, 2010: On motion to suspend the rules and pass the bill, as amended Failed by the Yeas and Nays: (2/3 required): 258 - 154 (Roll no. 579).
111 HR 5647	Related bill	Oct 13, 2010: Referred to the Subcommittee on Health, Employment, Labor, and Pensions.
111 S 3706	Related bill	Aug 4, 2010: Read twice and referred to the Committee on Finance.
111 HR 4213	Related bill	Jul 22, 2010: Became Public Law No: 111-205.
111 HR 5618	Related bill	Jul 14, 2010: Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 459.
111 S 3551	Related bill	Jun 30, 2010: Read twice and referred to the Committee on Finance.
111 HR 5453	Related bill	May 28, 2010: Referred to House Oversight and Government Reform
111 S 3420	Related bill	May 25, 2010: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S4221-4222)
111 HR 4851	Related bill	Apr 15, 2010: Became Public Law No: 111-157.
111 S 3153	Related bill	Mar 25, 2010: Motion to proceed to consideration of measure tabled in Senate by Yea-Nay Vote. 59 - 40. Record Vote Number: 106. (consideration: CR S2094)
111 S 3173	Related bill	Mar 25, 2010: Read twice and referred to the Committee on Finance.
111 HR 4707	Related bill	Mar 8, 2010: Referred to the Subcommittee on Income Security and Family Support.
111 HR 4691	Related bill	Mar 2, 2010: Became Public Law No: 111-144.
111 HR 4183	Related bill	Dec 8, 2009: Referred to the Subcommittee on Income Security and Family Support.
111 S 2831	Related bill	Dec 3, 2009: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S12325-12327)
111 HR 3756	Related bill	Oct 7, 2009: Referred to the House Committee on Ways and Means.
111 S 1699	Related bill	Sep 23, 2009: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S9745)
111 S 1647	Related bill	Aug 7, 2009: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S9082-9083)
111 HR 3404	Related bill	Jul 31, 2009: Referred to the Subcommittee on Railroads, Pipelines, and Hazardous Materials.

(This measure has not been amended since it was passed by the Senate on November 4, 2009. The summary of that version is repeated here.)

Worker, Homeownership, and Business Assistance Act of 2009 - (Sec. 2) Amends the Supplemental Appropriations Act, 2008 to repeal the requirement that a state be in an extended benefit period before it augments the Tier-2 amounts in an applicant's emergency unemployment compensation account (EUCA) for a benefit year. (Continues to require, as under current law, that the amount established in an individual's EUCA be exhausted before it can be augmented.)

Revises the formula for making such Tier-2 credits. Increases the figures in the formula (the lesser of which shall be the amount credited): (1) from 50% to 54% of the total amount of regular compensation (including dependents' allowances) payable to the individual during the benefit year; and (2) from 13 to 14 times the individual's average weekly benefit amount for the benefit year.

Repeals the formula for determining if a state is in an extended benefit period.

(Sec. 3) Requires an additional Tier-3 deposit to an individual's EUCA, using the current formula for the Tier-2 period, if at the time that the amount established under this Act is exhausted, or at any time thereafter, the individual's state is in an extended benefit period.

Prescribes a formula for determining if a state is in an extended benefit period.

Allows application of the Tier-3 augmentation to the individual's EUCA only once.

(Sec. 4) Requires an additional Tier-4 augmentation as well if the individual's EUCA after the Tier-3 augmentation is again exhausted and the state is still in an extended benefit period.

Decreases the figures in the formula for the Tier-4 period (the lesser of which shall be the amount credited): (1) from 50% to 24% of the total amount of regular compensation (including dependents' allowances) payable to the individual during the benefit year; and (2) from 13 to 6 times the individual's average weekly benefit amount for the benefit year.

Prescribes a formula for determining if a state is in an extended benefit period.

Allows application of the Tier-4 augmentation to the individual's EUCA only once.

(Sec. 5) Authorizes a state to pay extended compensation to an otherwise eligible individual before any emergency unemployment compensation (EUC) is paid under this Act, if the individual claimed extended compensation for at least one week of unemployment after the initial exhaustion of EUC.

Authorizes a state to elect to pay Tier-3 EUC before payment of an increased Tier-2 EUC until the state determines that such increased Tier-2 EUC may be paid without undue delay.

(Sec. 7) Amends the Social Security Act to revise state law requirements for a state to qualify for unemployment compensation modernization incentive payments. Prohibits a state's law from disqualifying an individual from regular unemployment compensation for separating from employment if that separation is for any compelling family reason such as sexual assault and/or, as under current law, domestic violence.

(Sec. 8) Requires disregard in the consideration of an individual's income and assets with respect to benefits under the

Supplemental Nutrition Assistance Program (SNAP) of the monthly equivalent of any additional compensation paid to the individual by reason of the Assistance for Unemployed Workers and Struggling Families Act.

(Sec. 9) Amends the Railroad Unemployment Insurance Act, as amended by the American Recovery and Reinvestment Act of 2009, to extend through December 31, 2010, the temporary increase in extended unemployment benefits for employees with 10 or more years of service and for those with less than 10. Makes additional appropriations to cover such cost.

Amends the American Recovery and Reinvestment Act of 2009 to make additional appropriations to the Railroad Retirement Board to cover administrative expenses associated with the payment of such additional extended benefits.

(Sec. 10) Amends the Internal Revenue Code to extend the .2% surtax under the Federal Unemployment Tax Act (FUTA) through the first six months of 2011.

(Sec. 11) Extends the first-time homebuyer tax credit through April 30, 2010. Allows a further extension through June 30, 2010, for taxpayers who enter into a written, binding contract for the purchase of a principal residence before May 1, 2010.

Extends provisions allowing a waiver of recapture amounts for residences sold prior to the required holding period to any residence purchased after December 31, 2008.

Allows taxpayers who purchase a principal residence after December 31, 2008, to treat, for tax purposes, the purchase of such residence as having been made on December 31 of the previous year.

Allows homeowners who have owned a principal residence for five consecutive years during an eight-year period a first-time homebuyer tax credit of \$6,500 for the purchase of a subsequent principal residence.

Increases the income limitation for eligibility for the credit.

Disqualifies for the credit residential purchases exceeding \$800,000.

Allows a waiver of recapture requirements for such credit to members of the uniformed services, members of the Foreign Service, or employees of the intelligence community on official extended duty service.

Extends the first-time homebuyer credit through April 30, 2011, for members of the uniformed services, members of the Foreign Service, or employees of the intelligence community who are on official extend duty outside the United States for at least 90 days between January 1, 2009, and April 30, 2010.

Disqualifies for the credit a taxpayer who is the dependent of another taxpayer.

(Sec. 12) Requires taxpayers who claim the first-time homebuyer tax credit to: (1) be at least 18 years old at the time of purchase of an eligible principal residence; and (2) attach a copy of the settlement statement for purchasing the residence to their tax return.

(Sec. 13) Allows a taxpayer election to extend to five years the carryback period for net operating losses (NOL) incurred in 2008 or 2009. Limits the amount of a NOL carried back to the fifth taxable year to 50% of taxable income, except for small business taxpayers with gross receipts of \$15 million or less. Suspends the 90% limitation on the use of any NOL for purposes of computing the alternative minimum tax (AMT) attributable to such extended carryback period. Allows an extended carryback period for losses incurred in 2008 and 2009 from operations of life insurance companies. Disqualifies

the Federal National Mortgage Association (Fannie Mae), the Federal Home Loan Mortgage Corporation (Freddie Mac), certain recipients of federal assistance under the Troubled Asset Relief Program (TARP), and affiliated entities from making an election to extend a NOL carryback period.

Requires the Secretary of the Treasury to prescribe rules to prevent taxpayer abuse of the NOL carryback election.

(Sec. 14) Extends the tax exclusion for payments made under the Department of Defense (DOD) Homeowners Assistance Program to offset adverse effects on housing values resulting from military base realignments or closure to similar payments authorized under the American Recovery and Reinvestment Tax Act of 2009.

(Sec. 15) Delays until 2018 the application of special rules for the worldwide allocation of interest for purposes of computing the limitation on the foreign tax credit.

(Sec. 16) Increases the penalty for failure to file a partnership or S corporation tax return.

(Sec. 17) Requires tax return preparers who expect to file more than 10 tax returns to file such returns electronically.

(Sec. 18) Increases by 33% the percentage of estimated tax required to be paid in the third quarter of 2014 by corporations with assets of not less than \$1 billion.

Actions Timeline

- **Nov 6, 2009:** Signed by President.
- **Nov 6, 2009:** Became Public Law No: 111-92.
- **Nov 5, 2009:** Mr. Rangel moved that the House suspend the rules and agree to the Senate amendment. (consideration: CR H12381-12390)
- **Nov 5, 2009:** DEBATE - The House proceeded with forty minutes of debate on the motion to suspend the rules and agree to the Senate amendment to H.R. 3548.
- **Nov 5, 2009:** At the conclusion of debate, the Yeas and Nays were demanded and ordered. Pursuant to the provisions of clause 8, rule XX, the chair announced that further proceedings on the motion would be postponed.
- **Nov 5, 2009:** Considered as unfinished business. (consideration: CR H12395-12396)
- **Nov 5, 2009:** Resolving differences -- House actions: On motion that the House suspend the rules and agree to the Senate amendment Agreed to by the Yeas and Nays (2/3 required): 403 - 12 (Roll No. 859). (text as House agreed to Senate amendment: CR H12381-12384)
- **Nov 5, 2009:** On motion that the House suspend the rules and agree to the Senate amendment Agreed to by the Yeas and Nays (2/3 required): 403 - 12 (Roll No. 859). (text as House agreed to Senate amendment: CR H12381-12384)
- **Nov 5, 2009:** Motion to reconsider laid on the table Agreed to without objection.
- **Nov 5, 2009:** Cleared for White House.
- **Nov 5, 2009:** Presented to President.
- **Nov 4, 2009:** Considered by Senate. (consideration: CR S11077-11103)
- **Nov 4, 2009:** Cloture invoked in Senate by Yea-Nay Vote. 97 - 1. Record Vote Number: 333. (consideration: CR S11080; text: CR S11080)
- **Nov 4, 2009:** Passed/agreed to in Senate: Passed Senate with an amendment by Yea-Nay Vote. 98 - 0. Record Vote Number: 334. (text: CR S11099-11103)
- **Nov 4, 2009:** Passed Senate with an amendment by Yea-Nay Vote. 98 - 0. Record Vote Number: 334. (text: CR S11099-11103)
- **Nov 4, 2009:** Message on Senate action sent to the House.
- **Nov 3, 2009:** Considered by Senate. (consideration: CR S11009-11015, S11015-11023)
- **Nov 2, 2009:** Considered by Senate. (consideration: CR S10979-10985)
- **Nov 2, 2009:** Motion by Senator Reid to commit to Senate Committee on Finance with instructions fell in Senate. (consideration: CR S10979, S10985)
- **Oct 29, 2009:** Motion to proceed to measure considered in Senate. (consideration: CR S10909)
- **Oct 29, 2009:** Motion to proceed to consideration of measure agreed to in Senate by Voice Vote.
- **Oct 29, 2009:** Measure laid before Senate by motion. (consideration: CR S10909-10911)
- **Oct 29, 2009:** Cloture motion on the bill presented in Senate. (consideration: CR S10910; text: CR S10910)
- **Oct 29, 2009:** Motion by Senator Reid to commit to Senate Committee on Finance with instructions to report back forthwith, with the following amendment (SA 2717) made in Senate. (consideration: CR S10979)
- **Oct 28, 2009:** Motion to proceed to measure considered in Senate. (consideration: CR S10807-10847)
- **Oct 27, 2009:** Cloture on the motion to proceed to the bill invoked in Senate by Yea-Nay Vote. 87 - 13. Record Vote Number: 329. (consideration: CR S10769-10772; text: CR S10771)
- **Oct 21, 2009:** Motion to proceed to consideration of measure made in Senate. (consideration: CR S10653)
- **Oct 21, 2009:** Cloture motion on the motion to proceed to the bill presented in Senate. (consideration: CR S10653)
- **Oct 21, 2009:** Motion to proceed to consideration of measure withdrawn in Senate. (consideration: CR S10653)
- **Oct 13, 2009:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 174.
- **Oct 8, 2009:** Read the first time. Placed on Senate Legislative Calendar under Read the First Time.
- **Sep 22, 2009:** Mr. McDermott moved to suspend the rules and pass the bill, as amended.
- **Sep 22, 2009:** Considered under suspension of the rules. (consideration: CR H9767-9774)
- **Sep 22, 2009:** DEBATE - The House proceeded with forty minutes of debate on H.R. 3548.
- **Sep 22, 2009:** At the conclusion of debate, the Yeas and Nays were demanded and ordered. Pursuant to the provisions of clause 8, rule XX, the Chair announced that further proceedings on the motion would be postponed.
- **Sep 22, 2009:** Considered as unfinished business. (consideration: CR H9776)
- **Sep 22, 2009:** Passed/agreed to in House: On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 331 - 83 (Roll no. 722). (text: CR H9767-9768)

Sep 22, 2009: On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 331 - 83 (Roll no. 722). (text: CR H9767-9768)

- **Sep 22, 2009:** Motion to reconsider laid on the table Agreed to without objection.
- **Sep 22, 2009:** Received in the Senate.
- **Sep 10, 2009:** Introduced in House
- **Sep 10, 2009:** Referred to the House Committee on Ways and Means.