JOINT COMMITTEE ON TAXATION
June 29, 2010
JCX-33-10

ESTIMATED REVENUE EFFECTS OF H.R. 5552,
THE "FIREARMS EXCISE TAX IMPROVEMENT ACT OF 2010,"
FOR CONSIDERATION BY THE HOUSE OF REPRESENTATIVES ON JUNE 29, 2010

Fiscal Years 2010 - 2020

[Millions of Dollars]

Provision	Effective	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2010-15	2010-20
1. Time for payment of manufacturers' excise tax on recreational equipment [1].....	[2]	-82	31	29	10	5	1	1	1	[3]	[3]	[4]	-6	-5
2. Assessment of certain criminal restitution	[5]	[3]	1	1	1	1	1	1	1	1	1	1	4	9
3. Increase by 0.25 percentage points the required corporate estimated tax payments factor for corporations with assets of at least $1 billion for payments due in July, August, and September 2015.....	DOE	---	---	---	---	---	153	-153	---	---	---	---	153	---
NET TOTAL ……		**-82**	**32**	**30**	**11**	**6**	**155**	**-151**	**2**	**1**	**1**	**1**	**151**	**4**

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be August 1, 2010.

Legend for "Effective" column: DOE = date of enactment

[1] Estimate includes the following effects on outlays from the Pittman-Robertson Aid to Wildlife Trust Fund (provided by the Congressional Budget Office) ……

2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2010-15	2010-20
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[2] Effective for articles sold by the manufacturer, producer, or importer after the date of enactment.
[3] Gain of less than $500,000.
[4] Loss of less than $500,000.
[5] Effective for restitution ordered after the date of enactment.