

One Hundred Eleventh Congress
of the
United States of America

AT THE FIRST SESSION

*Begun and held at the City of Washington on Tuesday,
the sixth day of January, two thousand and nine*

Joint Resolution

Approving the renewal of import restrictions contained in the Burmese Freedom and Democracy Act of 2003, and for other purposes.

*Resolved by the Senate and House of Representatives of the
United States of America in Congress assembled,*

**TITLE I—APPROVING THE RENEWAL OF
IMPORT RESTRICTIONS CONTAINED
IN THE BURMESE FREEDOM AND DE-
MOCRACY ACT OF 2003**

**SEC. 101. AMENDMENT TO BURMESE FREEDOM AND DEMOCRACY ACT
OF 2003.**

Section 9(b)(3) of the Burmese Freedom and Democracy Act of 2003 (Public Law 108–61; 50 U.S.C. 1701 note) is amended by striking “six years” and inserting “nine years”.

**SEC. 102. RENEWAL OF IMPORT RESTRICTIONS UNDER BURMESE
FREEDOM AND DEMOCRACY ACT OF 2003.**

(a) **IN GENERAL.**—Congress approves the renewal of the import restrictions contained in section 3(a)(1) and section 3A(b)(1) and (c)(1) of the Burmese Freedom and Democracy Act of 2003.

(b) **RULE OF CONSTRUCTION.**—This joint resolution shall be deemed to be a “renewal resolution” for purposes of section 9 of the Burmese Freedom and Democracy Act of 2003.

SEC. 103. CUSTOMS USER FEES.

Section 13031(j)(3)(B)(i) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(j)(3)(B)(i)) is amended by striking “January 31, 2018” and inserting “February 7, 2018”.

SEC. 104. EFFECTIVE DATE.

This title and the amendments made by this title shall take effect on the date of the enactment of this joint resolution or July 26, 2009, whichever occurs first.

TITLE II—TIME FOR PAYMENT OF CORPORATE ESTIMATED TAXES

SEC. 201. SHORT TITLE.

This title may be cited as the “Corporate Estimated Tax Shift Act of 2009”.

SEC. 202. TIME FOR PAYMENT OF CORPORATE ESTIMATED TAXES.

(a) REPEAL OF ADJUSTMENTS FOR 2010, 2011, AND 2013.—Section 401 of the Tax Increase Prevention and Reconciliation Act of 2005 (and any modification of such section contained in any other provision of law) shall not apply with respect to any installment of corporate estimated tax which (without regard to such section) would otherwise be due after December 31, 2009.

(b) ADJUSTMENT FOR 2014.—Notwithstanding section 6655 of the Internal Revenue Code of 1986—

(1) in the case of a corporation with assets of not less than \$1,000,000,000 (determined as of the end of the preceding taxable year), the amount of any required installment of corporate estimated tax which is otherwise due in July, August, or September of 2014 shall be 100.25 percent of such amount; and

(2) the amount of the next required installment after an installment referred to in paragraph (1) shall be appropriately reduced to reflect the amount of the increase by reason of such paragraph.

Speaker of the House of Representatives.

*Vice President of the United States and
President of the Senate.*