

## **H. Res. 803**

### ***In the House of Representatives, U.S.,***

*May 9, 2006.*

*Resolved*, That upon the adoption of this resolution the bill (H.R. 1499) entitled “An Act to amend the Internal Revenue Code of 1986 to allow members of the Armed Forces serving in a combat zone to make contributions to their individual retirement plans even if the compensation on which such contribution is based is excluded from gross income, and for other purposes”, with the Senate amendment thereto, shall be considered to have been taken from the Speaker’s table to the end that the Senate amendment thereto be, and the same is hereby, agreed to with an amendment as follows:

At the end of the Senate amendment add the following:

On page 3, after line 3 of the House engrossed bill, insert the following:

1       (c) CONTRIBUTIONS FOR TAXABLE YEARS ENDING  
2 BEFORE ENACTMENT.—

3           (1) IN GENERAL.—In the case of any taxpayer  
4 with respect to whom compensation was excluded  
5 from gross income under section 112 of the Internal

1 Revenue Code of 1986 for any taxable year begin-  
2 ning after December 31, 2003, and ending before  
3 the date of the enactment of this Act, any contribu-  
4 tion to an individual retirement plan made on ac-  
5 count of such taxable year and not later than the  
6 last day of the 3-year period beginning on the date  
7 of the enactment of this Act shall be treated, for  
8 purposes of such Code, as having been made on the  
9 last day of such taxable year.

10 (2) WAIVER OF LIMITATIONS.—

11 (A) CREDIT OR REFUND.—If the credit or  
12 refund of any overpayment of tax resulting  
13 from a contribution to which paragraph (1) ap-  
14 plies is prevented at any time by the operation  
15 of any law or rule of law (including res judi-  
16 cata), such credit or refund may nevertheless be  
17 allowed or made if the claim therefor is filed be-  
18 fore the close of the 1-year period beginning on  
19 the date that such contribution is made (deter-  
20 mined without regard to paragraph (1)).

21 (B) ASSESSMENT OF DEFICIENCY.—The  
22 period for assessing a deficiency attributable to  
23 a contribution to which paragraph (1) applies  
24 shall not expire before the close of the 3-year  
25 period beginning on the date that such con-

1           tribution is made. Such deficiency may be as-  
2           sessed before the expiration of such 3-year pe-  
3           riod notwithstanding the provisions of any other  
4           law or rule of law which would otherwise pre-  
5           vent such assessment.

6           (3) INDIVIDUAL RETIREMENT PLAN DE-  
7           FINED.—For purposes of this subsection, the term  
8           “individual retirement plan” has the meaning given  
9           such term by section 7701(a)(37) of such Code.

Attest:

*Clerk.*