

105TH CONGRESS
2D SESSION

S. 2426

To amend the Internal Revenue Code of 1986 to provide a 2-month extension for the due date for filing a tax return for any member of a uniformed service on a tour of duty outside the United States for a period which includes the normal due date for such filing.

IN THE SENATE OF THE UNITED STATES

AUGUST 31, 1998

Mr. COVERDELL (for himself, Mr. TORRICELLI, and Mr. MCCAIN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide a 2-month extension for the due date for filing a tax return for any member of a uniformed service on a tour of duty outside the United States for a period which includes the normal due date for such filing.

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 “Uniformed Services
5 Filing Fairness Act of 1998”.

1 **SEC. 2. EXTENSION OF TIME TO FILE AND PAY TAXES FOR**
 2 **MEMBERS OF UNIFORMED SERVICES ON**
 3 **DUTY ABROAD.**

4 (a) IN GENERAL.—Chapter 77 of the Internal Reve-
 5 nue Code of 1986 (relating to miscellaneous provisions)
 6 is amended by inserting after section 7508A the following:

7 **“SEC. 7508B. EXTENSION OF TIME TO FILE AND PAY TAXES**
 8 **FOR MEMBERS OF UNIFORMED SERVICES ON**
 9 **DUTY ABROAD.**

10 “In the case of any taxpayer (and the spouse of such
 11 taxpayer) who serves as a member of a uniformed service
 12 (as defined in section 3121(n)), or in support of such uni-
 13 formed service, in an area outside the United States or
 14 the Commonwealth of Puerto Rico, for a tour of duty
 15 which includes the date for filing tax returns under section
 16 6071 (determined without regard to extensions), the Sec-
 17 retary shall provide that a 2-month period beginning on
 18 such date shall be disregarded in determining under the
 19 internal revenue laws, in respect of any tax liability (in-
 20 cluding any interest, penalty, additional amount, or addi-
 21 tion to the tax) of such taxpayer—

22 “(1) whether any of the acts described in para-
 23 graph (1) of section 7508(a) were performed within
 24 the time prescribed therefor, and

25 “(2) the amount of any credit, refund, or inter-
 26 est on any overpayment.”

1 (b) CONFORMING AMENDMENT.—The table of sec-
2 tions for chapter 77 of the Internal Revenue Code of 1986
3 is amended by inserting after the item relating to section
4 7508A the following:

“Sec. 7508B. Extension of time to file and pay taxes for members
of uniformed services on duty abroad.”

5 (c) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to returns due for taxable years
7 beginning after December 31, 1997.

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