

106TH CONGRESS  
1ST SESSION

# H. R. 1294

To amend the Internal Revenue Code of 1986 to extend the period for filing for a credit or refund of individual income taxes from 3 to 7 years.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 25, 1999

Mr. BAKER (for himself, Mr. McCRERY, and Mr. SESSIONS) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the period for filing for a credit or refund of individual income taxes from 3 to 7 years.

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. EXTENSION OF PERIOD FOR FILING FOR CRED-**  
4 **IT OR REFUND OF INDIVIDUAL INCOME TAX.**

5 (a) IN GENERAL.—Subsection (a) of section 6511 of  
6 the Internal Revenue Code of 1986 (relating to limitations  
7 on credit or refund) is amended by adding at the end the  
8 following new sentence: “For purposes of applying this  
9 section with respect to tax imposed by subtitle A on an  
10 individual, the reference to 3 years in the first sentence,

1 each reference in this section to such 3 years, and each  
2 reference to 3 years in subsection (b)(2) and in para-  
3 graphs (2) and (4) of subsection (d) shall be applied by  
4 treating such references as references to 7 years.”

5 (b) EFFECTIVE DATE.—The amendment made by  
6 subsection (a) shall apply to taxes paid for taxable years  
7 ending after the date of the enactment of this Act.

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