

106TH CONGRESS  
1ST SESSION

# H. R. 1411

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.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 14, 1999

Ms. GRANGER (for herself, Mr. HUNTER, Mr. CUNNINGHAM, Mr. McCRERY, Mr. WELLER, and Mr. SAM JOHNSON of Texas) 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 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 1999”.

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 Rev-  
5 enue 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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