

106TH CONGRESS
1ST SESSION

H. R. 2805

For the relief of certain corporations from a tax liability incurred by the import in 1994 and 1995 of Halon-1211 for recycling purposes.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 5, 1999

Ms. KAPTUR introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

For the relief of certain corporations from a tax liability incurred by the import in 1994 and 1995 of Halon-1211 for recycling purposes.

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. RELIEF FROM EXCISE TAX LIABILITY FOR IM-**
4 **PORT OF HALON-1211 FOR RECYCLING PUR-**
5 **POSES.**

6 In the case of the corporations with taxpayer identi-
7 fication numbers 23-2342674 and 77-0384905—

8 (1) such corporations are relieved of liability for
9 tax under section 4681 of the Internal Revenue
10 Code of 1986 (including interest and penalties) for

1 the importation of recovered or recycled Halon-1211
2 in 1994 and 1995, and

3 (2) all excise tax paid by such corporations for
4 such importation under section 4681 of such Code
5 shall be treated as an overpayment,

6 as of the date of receipt by the Secretary of the Treasury
7 of a certificate evidencing the destruction by such corpora-
8 tions, during the one-year period beginning on the date
9 of the enactment of this Act, of 75,197 pounds of Halon-
10 1211 at a facility approved by the Environmental Protec-
11 tion Agency.

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