

106TH CONGRESS
2D SESSION

H. R. 4204

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

IN THE HOUSE OF REPRESENTATIVES

APRIL 6, 2000

Mr. BAKER (for himself, Mr. ARMEY, Mr. COOKSEY, Mr. DELAY, Mr. HERGER, Mr. KUYKENDALL, Mr. MCCRERY, Mr. TANCREDI, Mr. TAUZIN, and Mr. UDALL of Colorado) introduced the following bill; which was referred to the Committee on Ways and Means

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 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. SHORT TITLE.**

4 This Act may be cited as the “Tax Refund Statute
5 of Limitation Extension Act”.

6 **SEC. 2. FINDINGS.**

7 Congress finds the following:

8 (1) Every individual taxpayer should receive a
9 credit or refund for the overpayment of Federal in-

1 come taxes if the taxpayer's claim for a credit or re-
2 fund can be verified by the Internal Revenue Serv-
3 ice.

4 (2) In order to provide for more accurate and
5 complete individual income tax records, Congress
6 should provide an incentive to taxpayers that encour-
7 ages the filing of amended tax returns.

8 **SEC. 3. EXTENSION OF PERIOD FOR FILING FOR CREDIT**
9 **OR REFUND OF INDIVIDUAL INCOME TAX.**

10 (a) IN GENERAL.—Subsection (a) of section 6511 of
11 the Internal Revenue Code of 1986 (relating to limitations
12 on credit or refund) is amended by adding at the end the
13 following new sentence: “For purposes of applying this
14 section with respect to tax imposed by subtitle A on an
15 individual—

16 “(1) the references to 2 years and to 3 years
17 in the first sentence, in subsection (b)(2), and in
18 paragraphs (2) and (4) of subsection (d) shall be ap-
19 plied by treating such references as references to 7
20 years, and

21 “(2) the references to 3-year periods in sub-
22 paragraphs (A) and (B) of subsection (b)(2) and in
23 paragraphs (2) and (4) of subsection (d) shall be ap-
24 plied by treating such references as references to the
25 7-year period from the time the return was filed.”

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

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