

106TH CONGRESS
1ST SESSION

S. 229

For the relief of the State of Hawaii.

IN THE SENATE OF THE UNITED STATES

JANUARY 19, 1999

Mr. INOUE (for himself and Mr. AKAKA) introduced the following bill; which
was read twice and referred to the Committee on Finance

A BILL

For the relief of the State of Hawaii.

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 STATUTE OF LIMITATIONS FOR**
4 **REFUND OR CREDIT.**

5 If refund or credit of any overpayment of tax result-
6 ing from the payment of taxes under section 4041, 4081,
7 or 4091 of the Internal Revenue Code of 1986 on fuel
8 purchased by the State of Hawaii during calendar years
9 1992 and 1993 is prevented at any time before the close
10 of the 18-month period beginning on the date of the enact-
11 ment of this Act by the operation of any law or rule of
12 law, refund or credit of such overpayment may, neverthe-

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- 1 less, be made or allowed if claim therefor is filed before
- 2 the close of such 18-month period.

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