

Calendar No. 90

106TH CONGRESS
1ST SESSION

S. 767

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.

IN THE SENATE OF THE UNITED STATES

APRIL 12, 1999

Mr. COVERDELL (for himself, Mr. LEVIN, Mr. MCCAIN, Mr. TORRICELLI, Mrs. HUTCHISON, and Mr. CLELAND) introduced the following bill; which was read the first time

APRIL 13, 1999

Read the second time and placed on the calendar

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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Uniformed Services
3 Filing Fairness Act of 1999”.

4 **SEC. 2. EXTENSION OF TIME TO FILE AND PAY TAXES FOR**
5 **MEMBERS OF UNIFORMED SERVICES ON**
6 **DUTY ABROAD.**

7 (a) IN GENERAL.—Chapter 77 of the Internal Rev-
8 enue Code of 1986 (relating to miscellaneous provisions)
9 is amended by inserting after section 7508A the following:
10 **“SEC. 7508B. EXTENSION OF TIME TO FILE AND PAY TAXES**
11 **FOR MEMBERS OF UNIFORMED SERVICES ON**
12 **DUTY ABROAD.**

13 “In the case of any taxpayer (and the spouse of such
14 taxpayer) who serves as a member of a uniformed service
15 (as defined in section 3121(n)), or in support of such uni-
16 formed service, in an area outside the United States or
17 the Commonwealth of Puerto Rico, for a tour of duty
18 which includes the date for filing tax returns under section
19 6071 (determined without regard to extensions), the Sec-
20 retary shall provide that a 2-month period beginning on
21 such date shall be disregarded in determining under the
22 internal revenue laws, in respect of any tax liability (in-
23 cluding any interest, penalty, additional amount, or addi-
24 tion to the tax) of such taxpayer—

(b) CONFORMING AMENDMENT.—The table of sections for chapter 77 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 7508A the following:

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to returns due for taxable years beginning after December 31, 1997.

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