

109TH CONGRESS  
1ST SESSION

# H. R. 345

To amend the Internal Revenue Code of 1986 to suspend the running of periods of limitation for credit or refund of overpayment of Federal income tax by veterans while their service-connected compensation determinations are pending with the Secretary of Veterans Affairs.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 25, 2005

Mr. PLATTS 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 suspend the running of periods of limitation for credit or refund of overpayment of Federal income tax by veterans while their service-connected compensation determinations are pending with the Secretary of Veterans Affairs.

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. RUNNING OF PERIODS OF LIMITATION SUS-**  
4 **PENDED PENDING SERVICE-CONNECTED**  
5 **COMPENSATION DETERMINATIONS.**

6 (a) IN GENERAL.—Section 6511 of the Internal Rev-  
7 enue Code of 1986 (relating to limitation on credit or re-

1 fund) is amended by redesignating subsection (i) as sub-  
2 section (j) and by inserting after subsection (h) the fol-  
3 lowing new subsection:

4       “(i) RUNNING OF PERIODS OF LIMITATION SUS-  
5 PENDED PENDING SERVICE-CONNECTED COMPENSATION  
6 DETERMINATIONS.—If the claim for credit or refund of  
7 any tax imposed by subtitle A relates to an overpayment  
8 attributable to the determination by the Secretary of Vet-  
9 erans Affairs that an individual is entitled to compensa-  
10 tion under chapter 11 of title 38, United States Code, the  
11 running of the periods specified in subsections (a), (b),  
12 and (c) with respect to the individual shall be suspended  
13 during the period beginning on the date the individual  
14 submits a claim for such compensation and ending on the  
15 date of the determination by the Secretary of Veterans  
16 Affairs.”.

17       (b) EFFECTIVE DATE.—

18           (1) IN GENERAL.—The amendments made by  
19 this section shall apply with respect to submissions  
20 of claims for compensation under chapter 11 of title  
21 38, United States Code, after December 31, 1995.

22       (2) WAIVER OF LIMITATIONS.—

23           (A) IN GENERAL.—If the credit or refund  
24 of any overpayment of tax resulting from a de-  
25 termination described in subparagraph (B) is

1 prevented at any time by the operation of any  
2 law or rule of law (including res judicata), such  
3 credit or refund may nevertheless be allowed or  
4 made if the claim therefor is filed before the  
5 close of the 1-year period beginning on the date  
6 of the enactment of this Act.

7 (B) DETERMINATION DESCRIBED.—A de-  
8 termination is described in this subparagraph if  
9 the determination is made by the Secretary of  
10 Veterans Affairs under chapter 11 of title 38,  
11 United States Code, after December 31, 1995.

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