

109TH CONGRESS
1ST SESSION

H. R. 4454

To amend the Internal Revenue Code of 1986 to provide for the amendment of a claim for abatement, remission, or refund of tax imposed on distilled spirits returned to the bonded premises of a distilled spirits plant.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 7, 2005

Mr. GRAVES 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 provide for the amendment of a claim for abatement, remission, or refund of tax imposed on distilled spirits returned to the bonded premises of a distilled spirits plant.

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. AMENDMENT TO CLAIM FOR ABATEMENT, RE-**
4 **MISSION, OR REFUND FOR DISTILLED SPIR-**
5 **ITS RETURNED TO BONDED PREMISES OF**
6 **DISTILLED SPIRITS PLANT.**

7 (a) IN GENERAL.—Subsection (c) of section 5008 of
8 the Internal Revenue Code of 1986 (relating to distilled

1 spirits returned to bonded premises) is amended by adding
2 at the end the following new paragraph:

3 “(3) CLAIM AMENDMENT.—A claim filed pursu-
4 ant to paragraph (2) may be amended by the claim-
5 ant not later than 12 months after the date of filing
6 or 12 months after the date of enactment of this
7 paragraph, whichever is later, for the limited pur-
8 pose of correcting an error which resulted in a fail-
9 ure by the claimant to claim the full amount of
10 abatement, remission, or refund to which the claim-
11 ant is entitled under paragraph (1).”.

12 (b) EFFECTIVE DATE.—The amendment made by
13 this section shall apply to claims filed on or after January
14 1, 2002.

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