

111TH CONGRESS  
2D SESSION

# H. R. 6089

To amend the Internal Revenue Code of 1986 to eliminate any time limitation for granting equitable innocent spouse relief.

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## IN THE HOUSE OF REPRESENTATIVES

AUGUST 10, 2010

Mrs. BACHMANN 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 eliminate any time limitation for granting equitable innocent spouse relief.

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. ELIMINATION OF TIME LIMITATION FOR EQUI-**  
4       **TABLE INNOCENT SPOUSE RELIEF.**

5       (a) IN GENERAL.—Subsection (f) of section 6015 of  
6       the Internal Revenue Code of 1986 is amended by insert-  
7       ing “without regard to any time limitation” before the pe-  
8       riod at the end.

9       (b) EFFECTIVE DATE.—The amendment made by  
10      this section shall apply with respect to any liability for

- 1 taxes arising or remaining unpaid on or after the date of
- 2 the enactment of this Act.

