

113TH CONGRESS
2D SESSION

S. 2686

To amend the Internal Revenue Code of 1986 to prevent the extension of the tax collection period merely because the taxpayer is a member of the Armed Forces who is hospitalized as a result of combat zone injuries.

IN THE SENATE OF THE UNITED STATES

JULY 30, 2014

Mr. CORNYN introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to prevent the extension of the tax collection period merely because the taxpayer is a member of the Armed Forces who is hospitalized as a result of combat zone injuries.

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. SHORT TITLE.**

4 This Act may be cited as the “Wounded Warrior Tax
5 Equity Act of 2014”.

1 **SEC. 2. PREVENTION OF EXTENSION OF TAX COLLECTION**
2 **PERIOD FOR MEMBERS OF THE ARMED**
3 **FORCES WHO ARE HOSPITALIZED AS A RE-**
4 **SULT OF COMBAT ZONE INJURIES.**

5 (a) IN GENERAL.—Section 7508(e) of the Internal
6 Revenue Code of 1986 is amended by adding at the end
7 the following new paragraph:

8 “(3) COLLECTION PERIOD AFTER ASSESSMENT
9 NOT EXTENDED AS A RESULT OF HOSPITALIZA-
10 TION.—With respect to any period of continuous
11 qualified hospitalization described in subsection (a)
12 and the next 180 days thereafter, subsection (a)
13 shall not apply in the application of section 6502.”.

14 (b) EFFECTIVE DATE.—The amendment made by
15 this section shall apply to taxes assessed before, on, or
16 after the date of the enactment of this Act.

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