

One Hundred Thirteenth Congress  
of the  
United States of America

AT THE SECOND SESSION

*Begun and held at the City of Washington on Friday,  
the third day of January, two thousand and fourteen*

An Act

To amend certain provisions of the FAA Modernization and Reform Act of 2012.

*Be it enacted by the Senate and House of Representatives of  
the United States of America in Congress assembled,*

**SECTION 1. ROLLOVER OF AMOUNTS RECEIVED IN AIRLINE CARRIER  
BANKRUPTCY.**

(a) EXTENSION OF TIME TO FILE CLAIM FOR REFUND.—Section 1106(a)(3) of the FAA Modernization and Reform Act of 2012 (26 U.S.C. 408 note) is amended by striking “2013” and inserting “2015”.

(b) DEFINITIONS AND SPECIAL RULES.—Section 1106(c) of such Act is amended—

(1) in paragraph (1)(A)(i) by inserting “or filed on November 29, 2011,” after “2007,”; and

(2) in paragraph (2)(B)—

(A) by striking “terminated or” and inserting “terminated,”; and

(B) by inserting “, or was frozen effective November 1, 2012” after “Pension Protection Act of 2006”.

*Speaker of the House of Representatives.*

*Vice President of the United States and  
President of the Senate.*