

112TH CONGRESS  
1ST SESSION

# H. R. 1450

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

APRIL 8, 2011

Mrs. BACHMANN (for herself and Mr. FITZPATRICK) 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.

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