

114TH CONGRESS
1ST SESSION

H. R. 4250

To amend the Internal Revenue Code of 1986 to extend the statute of limitation for credit or refund for taxpayers who receive combat pay.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 15, 2015

Mr. BLUMENAUER 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 extend the statute of limitation for credit or refund for taxpayers who receive combat pay.

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. EXTENDED STATUTE OF LIMITATION FOR**
4 **CREDIT OR REFUND FOR TAXPAYERS WHO**
5 **RECEIVE COMBAT PAY.**

6 (a) IN GENERAL.—Section 6511 of the Internal Rev-
7 enue Code of 1986 is amended by redesignating subsection
8 (i) as subsection (j) and by inserting after subsection (h)
9 the following new subsection:

1 “(i) SPECIAL RULE FOR EXCLUDABLE COMBAT
2 PAY.—In the case of a claim for credit or refund which
3 relates to an overpayment of tax imposed by subtitle A
4 for a taxable year in which the taxpayer received com-
5 pensation properly excludible from gross income under
6 section 112, this section shall be applied—

7 “(1) by substituting ‘15 years’ for ‘3 years’
8 each place it appears in subsections (a) and (b)(2),

9 “(2) by substituting ‘15 years’ for ‘2 years’
10 each place it appears in such subsections, and

11 “(3) by substituting ‘15-year period’ for ‘3-year
12 period’ each place it appears in subsection (b)(2).”.

13 (b) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to claims for credit or refund made
15 on or after the date of the enactment of this Act.

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