

103D CONGRESS
1ST SESSION

S. 830

For the relief of Richard W. Schaffert.

IN THE SENATE OF THE UNITED STATES

APRIL 27 (legislative day, APRIL 19), 1993

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

A BILL

For the relief of Richard W. Schaffert.

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. WAIVER OF TIME LIMITATIONS.**

4 (a) IN GENERAL.—The limitations set forth in sec-
5 tions 6511 and 6514(a) of the Internal Revenue Code of
6 1986 (relating to period of limitation on filing claim and
7 on allowance of credits or refunds for tax overpayment)
8 shall not apply to a claim filed by Richard W. Schaffert
9 of Lincoln, Nebraska, for credit or refund of an overpay-
10 ment of the individual Federal income tax Richard W.
11 Schaffert paid for the taxable year 1983.

1 (b) DEADLINE.—Subsection (a) shall apply only if
2 Richard W. Schaffert submits a claim pursuant to such
3 subsection within the 1-year period beginning on the date
4 of the enactment of this Act.

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