104TH CONGRESS
1ST SESSION

S. 379

For the relief of Richard W. Schaffert.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 9 (legislative day, JANUARY 30), 1995

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

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A BILL

For the relief of Richard W. Schaffert.

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

SECTION 1. WAIVER OF TIME LIMITATIONS.

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

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

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