

107TH CONGRESS
1ST SESSION

S. 1039

For the relief of the State of Hawaii.

IN THE SENATE OF THE UNITED STATES

JUNE 14, 2001

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

A BILL

For the relief of the State of Hawaii.

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. RELIEF FROM STATUTE OF LIMITATIONS FOR**
4 **REFUND OR CREDIT.**

5 If refund or credit of any overpayment of tax result-
6 ing from the payment of taxes under section 4041, 4081,
7 or 4091 of the Internal Revenue Code of 1986 on fuel
8 purchased by the State of Hawaii during calendar years
9 1992 and 1993 is prevented at any time before the close
10 of the 18-month period beginning on the date of the enact-
11 ment of this Act by the operation of any law or rule of
12 law, refund or credit of such overpayment may, neverthe-

- 1 less, be made or allowed if claim therefor is filed before
- 2 the close of such 18-month period.

