

106TH CONGRESS
2^D SESSION

H. R. 1023

IN THE SENATE OF THE UNITED STATES

FEBRUARY 2, 2000

Received; read twice and referred to the Committee on the Judiciary

AN ACT

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,*

1 **SECTION 1. WAIVER OF TIME LIMITATIONS.**

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

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

Passed the House of Representatives February 1,
2000.

Attest:

JEFF TRANDAHL,

Clerk.