

104TH CONGRESS
1ST SESSION

H. R. 302

Relating to the period during which certain retail dealer occupational taxes
may be assessed.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 1995

Mr. KANJORSKI introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

Relating to the period during which certain retail dealer
occupational taxes may be assessed.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 That in the case of any tax imposed by section 5121 of
4 the Internal Revenue Code of 1986, with respect to any
5 taxable period beginning before July 1, 1985—

6 (1) no assessment of any underpayment of such
7 tax may be made after the date of the enactment of
8 this Act;

1 (2) if such tax was assessed after December 31,
2 1987, and on or before such date of enactment, such
3 assessment shall be abated; and

4 (3) if such tax was collected after December 31,
5 1987, and on or before such date of enactment, the
6 amount so collected be credited or refunded as an
7 overpayment.

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