

## HR 345

To amend the Internal Revenue Code of 1986 to suspend the running of periods of limitation for credit or refund of overpayment of Federal income tax by veterans while their service-connected compensation determinations are pending with the Secretary of Veterans Affairs.

**Congress:** 109 (2005–2007, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jan 25, 2005

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Jan 25, 2005)

**Official Text:** <https://www.congress.gov/bill/109th-congress/house-bill/345>

### Sponsor

**Name:** Rep. Platts, Todd Russell [R-PA-19]

**Party:** Republican • **State:** PA • **Chamber:** House

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 25, 2005

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Jan 25, 2005)

Amends the Internal Revenue Code to suspend the limitation period for filing refund claims for overpayments of tax for any veteran whose overpayment relates to a determination by the Secretary of Veterans Affairs that such veteran was entitled to service-connected disability compensation. Provides that the suspension period begins on the date a veteran submits a claim for compensation and ends on the date the Secretary makes a determination. Permits a veteran to file a refund claim for overpayment of tax (relating to benefit determinations made by the Secretary of Veterans Affairs after 1995) even if the claim is barred by law, if the claim is filed before the end of one year after enactment of this Act.

## Actions Timeline

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- **Jan 25, 2005:** Introduced in House
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