

HR 4454

To amend the Internal Revenue Code of 1986 to provide for the amendment of a claim for abatement, remission, or refund of tax imposed on distilled spirits returned to the bonded premises of a distilled spirits plant.

Congress: 109 (2005–2007, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Dec 7, 2005

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

Latest Action: Referred to the House Committee on Ways and Means. (Dec 7, 2005)

Official Text: <https://www.congress.gov/bill/109th-congress/house-bill/4454>

Sponsor

Name: Rep. Graves, Sam [R-MO-6]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Dec 7, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Dec 7, 2005)

Amends the Internal Revenue Code to allow taxpayers claiming an abatement, credit, or refund for distilled spirits returned to the bonded premises of a distilled spirits plant an extended period for correcting errors in previously filed claims.

Actions Timeline

- **Dec 7, 2005:** Introduced in House
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