

HR 3223

Refund Rights for Taxpayers Act

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 13, 2017

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

Latest Action: Referred to the House Committee on Ways and Means. (Jul 13, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/3223>

Sponsor

Name: Rep. Dunn, Neal P. [R-FL-2]

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

Cosponsors (30 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Donovan, Daniel M., Jr. [R-NY-11]	R · NY		Jul 13, 2017
Rep. Faso, John J. [R-NY-19]	R · NY		Jul 13, 2017
Rep. Hice, Jody B. [R-GA-10]	R · GA		Jul 13, 2017
Rep. King, Steve [R-IA-4]	R · IA		Jul 13, 2017
Rep. Moolenaar, John R. [R-MI-4]	R · MI		Jul 13, 2017
Rep. Roe, David P. [R-TN-1]	R · TN		Jul 13, 2017
Rep. Rooney, Thomas J. [R-FL-17]	R · FL		Jul 13, 2017
Rep. Ross, Dennis A. [R-FL-15]	R · FL		Jul 13, 2017
Rep. Wilson, Joe [R-SC-2]	R · SC		Jul 13, 2017
Rep. Abraham, Ralph Lee [R-LA-5]	R · LA		Jul 14, 2017
Rep. Arrington, Jodey C. [R-TX-19]	R · TX		Jul 14, 2017
Rep. Gosar, Paul A. [R-AZ-4]	R · AZ		Jul 14, 2017
Rep. Rogers, Mike D. [R-AL-3]	R · AL		Jul 14, 2017
Rep. Meadows, Mark [R-NC-11]	R · NC		Jul 18, 2017
Rep. LaMalfa, Doug [R-CA-1]	R · CA		Jul 19, 2017
Rep. Smith, Jason [R-MO-8]	R · MO		Jul 19, 2017
Rep. Babin, Brian [R-TX-36]	R · TX		Jul 20, 2017
Rep. Rouzer, David [R-NC-7]	R · NC		Jul 20, 2017
Rep. Rooney, Francis [R-FL-19]	R · FL		Jul 24, 2017
Rep. Biggs, Andy [R-AZ-5]	R · AZ		Jul 28, 2017
Rep. Handel, Karen C. [R-GA-6]	R · GA		Aug 8, 2017
Rep. Davidson, Warren [R-OH-8]	R · OH		Sep 6, 2017
Rep. Rokita, Todd [R-IN-4]	R · IN		Sep 6, 2017
Rep. DeSantis, Ron [R-FL-6]	R · FL		Sep 7, 2017
Rep. Gaetz, Matt [R-FL-1]	R · FL		Sep 7, 2017
Rep. Posey, Bill [R-FL-8]	R · FL		Sep 7, 2017
Rep. Yoho, Ted S. [R-FL-3]	R · FL		Sep 7, 2017
Rep. Burgess, Michael C. [R-TX-26]	R · TX		Sep 11, 2017
Rep. Weber, Randy K., Sr. [R-TX-14]	R · TX		Sep 28, 2017
Rep. Ferguson, A. Drew, IV [R-GA-3]	R · GA		Dec 1, 2017

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 13, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Refund Rights for Taxpayers Act

This bill amends the Internal Revenue Code to: (1) extend the statute of limitations for making a claim for a credit or refund for the overpayment of any tax, and (2) shorten the statute of limitations for a collection after the assessment of any tax.

(Under current law, the statute of limitations for making a claim for a credit or refund is three years from the time the return was filed or two years from the time the tax was paid, whichever period expires later. If no return was filed by the taxpayer, the limit is two years from the time the tax was paid.) The bill extends this limit to seven years from the later of the time the return was filed or the tax was paid or, if no return was filed, seven years from the time the tax was paid.

With respect to the statute of limitations for a collection after the assessment of any tax, the bill decreases the limit from 10 years to 7 years after the assessment of the tax.

Actions Timeline

- **Jul 13, 2017:** Introduced in House
- **Jul 13, 2017:** Referred to the House Committee on Ways and Means.