

107TH CONGRESS  
1ST SESSION

# S. 1039

For the relief of the State of Hawaii.

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IN THE SENATE OF THE UNITED STATES

JUNE 14, 2001

Mr. INOUE introduced the following bill; which was read twice and referred  
to the Committee on Finance

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## A BILL

For the relief of the State of Hawaii.

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

3 **SECTION 1. RELIEF FROM STATUTE OF LIMITATIONS FOR**  
4 **REFUND OR CREDIT.**

5 If refund or credit of any overpayment of tax result-  
6 ing from the payment of taxes under section 4041, 4081,  
7 or 4091 of the Internal Revenue Code of 1986 on fuel  
8 purchased by the State of Hawaii during calendar years  
9 1992 and 1993 is prevented at any time before the close  
10 of the 18-month period beginning on the date of the enact-  
11 ment of this Act by the operation of any law or rule of  
12 law, refund or credit of such overpayment may, neverthe-

- 1 less, be made or allowed if claim therefor is filed before
- 2 the close of such 18-month period.

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