AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

Calendar No. 41

114TH CONGRESS
1ST SESSION

S. 907

[Report No. 114–18]

To amend the Internal Revenue Code of 1986 to prevent the extension of the tax collection period merely because the taxpayer is a member of the Armed Forces who is hospitalized as a result of combat zone injuries.

IN THE SENATE OF THE UNITED STATES

APRIL 14, 2015

Mr. HATCH, from the Committee on Finance, reported the following original bill; which was read twice and placed on the calendar

---

A BILL

To amend the Internal Revenue Code of 1986 to prevent the extension of the tax collection period merely because the taxpayer is a member of the Armed Forces who is hospitalized as a result of combat zone injuries.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Wounded Warrior Tax Equity Act of 2015".

SEC. 2. PREVENTION OF EXTENSION OF TAX COLLECTION PERIOD FOR MEMBERS OF THE ARMED FORCES WHO ARE HOSPITALIZED AS A RESULT OF COMBAT ZONE INJURIES.

(a) IN GENERAL.—Section 7508(e) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

''(3) COLLECTION PERIOD AFTER ASSESSMENT NOT EXTENDED AS A RESULT OF HOSPITALIZATION.—With respect to any period of continuous qualified hospitalization described in subsection (a) and the next 180 days thereafter, subsection (a) shall not apply in the application of section 6502.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxes assessed before, on, or after the date of the enactment of this Act.

Calendar No. 41

114TH CONGRESS
1ST SESSION

S. 907

[Report No. 114–18]

A BILL

To amend the Internal Revenue Code of 1986 to prevent the extension of the tax collection period merely because the taxpayer is a member of the Armed Forces who is hospitalized as a result of combat zone injuries.

APRIL 14, 2015

Read twice and placed on the calendar