

115TH CONGRESS
1ST SESSION

H. R. 3223

To amend the Internal Revenue Code of 1986 to extend the statute of limitations on making a claim for credit or refund and shorten the statute of limitations on collection after assessment.

IN THE HOUSE OF REPRESENTATIVES

JULY 13, 2017

Mr. DUNN (for himself, Mr. JODY B. HICE of Georgia, Mr. DONOVAN, Mr. MOOLENAAR, Mr. FASO, Mr. ROE of Tennessee, Mr. KING of Iowa, Mr. THOMAS J. ROONEY of Florida, Mr. WILSON of South Carolina, and Mr. ROSS) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to extend the statute of limitations on making a claim for credit or refund and shorten the statute of limitations on collection after assessment.

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. SHORT TITLE.**

4 This Act may be cited as the “Refund Rights for Tax-
5 payers Act”.

1 **SEC. 2. EXTENSION OF STATUTE OF LIMITATIONS ON MAK-**
2 **ING CLAIM FOR CREDIT OR REFUND.**

3 (a) IN GENERAL.—Section 6511(a) of the Internal
4 Revenue Code of 1986 is amended by striking “3 years
5 from the time the return was filed or 2 years from the
6 time the tax was paid, whichever of such periods expires
7 the later, or if no return was filed by the taxpayer, within
8 2 years from the time the tax was paid” and inserting
9 “7 years from the later of the time the return was filed
10 or the tax was paid, or if no return was filed by the tax-
11 payer, within 7 years from the time the tax was paid”.

12 (b) CONFORMING AMENDMENTS.—

13 (1) Section 6511(a) of such Code is amended
14 by striking “3 years” in the last sentence and insert-
15 ing “7 years”.

16 (2) Section 6511(b)(2) of such Code is amend-
17 ed—

18 (A) by striking “3-year period” each place
19 it appears in the heading and text of subpara-
20 graph (A) and inserting “7-year period”,

21 (B) by striking “3 years” each place it ap-
22 pears in subparagraph (A) and inserting “7
23 years”, and

24 (C) by striking subparagraph (B) and re-
25 designating subparagraph (C) as subparagraph
26 (B).

1 (3) Section 6511(d)(1) of such Code is amend-
2 ed—

3 (A) by striking “SEVEN-YEAR” in the
4 heading and inserting “SPECIAL”, and

5 (B) by striking “3-year period” and insert-
6 ing “7-year period”.

7 (4) Section 6511(d)(2)(A) of such Code is
8 amended—

9 (A) by striking “3-year period” and insert-
10 ing “7-year period”, and

11 (B) by striking “3 years” and inserting “7
12 years”.

13 (5) Section 6511(d)(3)(A) of such Code is
14 amended by striking “3-year period” and inserting
15 “7-year period”.

16 (6) Section 6511(d)(4)(A) of such Code is
17 amended—

18 (A) by striking “3-year period” and insert-
19 ing “7-year period”, and

20 (B) by striking “3 years” each place it ap-
21 pears and inserting “7 years”.

22 (7) Section 6511(d)(5) of such Code is amend-
23 ed by striking “second year” and inserting “seventh
24 year”.

1 (8) Section 6511(d)(6) of such Code is amend-
2 ed by striking “one year” and inserting “7 years”.

3 (9) Section 6511(d)(7) of such Code is amend-
4 ed by striking “second year” and inserting “seventh
5 year”.

6 (10) Section 6511(d)(8) of such Code is amend-
7 ed—

8 (A) in subparagraph (A)—

9 (i) by striking “3-year period” and in-
10 serting “7-year period”, and

11 (ii) by striking “1-year period” and
12 inserting “7-year period”, and

13 (B) in subparagraph (B)—

14 (i) by striking “5 TAXABLE YEARS” in
15 the heading and inserting “7 TAXABLE
16 YEARS”, and

17 (ii) by striking “5 years” and insert-
18 ing “7 years”.

19 (c) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to claims for credit or refund filed
21 after the date of the enactment of this Act.

22 **SEC. 3. SHORTENING OF STATUTE OF LIMITATIONS ON**
23 **COLLECTION AFTER ASSESSMENT.**

24 (a) IN GENERAL.—Section 6502(a) of the Internal
25 Revenue Code of 1986 is amended—

1 (1) by striking “10 years” in paragraph (1) and
2 inserting “7 years”, and

3 (2) by striking “10-year period” in paragraph
4 (2)(B) and inserting “7-year period”.

5 (b) **EFFECTIVE DATE.**—The amendments made by
6 this section shall apply levies made, and proceedings
7 begun, after the date of the enactment of this Act.

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