

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 1217

To amend the Internal Revenue Code of 1986 to provide estate tax relief for victims of the terrorist-caused airplane crash near Lockerbie, Scotland, in 1988.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 4, 1993

Mr. ANDREWS of New Jersey introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide estate tax relief for victims of the terrorist-caused airplane crash near Lockerbie, Scotland, in 1988.

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. ESTATE TAX RELIEF FOR VICTIMS OF**  
4 **LOCKERBIE TERRORISM.**

5 (a) IN GENERAL.—No tax shall be imposed by chap-  
6 ter 11 of the Internal Revenue Code of 1986 on the trans-  
7 fer of the taxable estate of a citizen or resident of the  
8 United States who died as a direct result of the Pan Amer-

1 ican Airways Flight 103 terrorist disaster over Lockerbie,  
2 Scotland, on December 21, 1988.

3 (b) EFFECTIVE DATE.—Subsection (a) shall apply to  
4 estates of decedents dying after December 20, 1988.

5 (c) STATUTE OF LIMITATIONS.—If refund or credit  
6 of any overpayment of tax resulting from the application  
7 of subsection (a) is prevented at any time before the close  
8 of the 1-year period beginning on the date of the enact-  
9 ment of this Act by the operation of any law or rule of  
10 law (including res judicata), refund or credit of such over-  
11 payment (to the extent attributable to the application of  
12 subsection (a)) may, nevertheless, be made or allowed if  
13 claim therefor is filed before the close of such 1-year pe-  
14 riod.

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