

104TH CONGRESS
1ST SESSION

H. R. 2750

To amend the Internal Revenue Code of 1986 to delay the application of the substantiation requirements to reimbursement arrangements of certain loggers.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 7, 1995

Mr. STUPAK 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 delay the application of the substantiation requirements to reimbursement arrangements of certain loggers.

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. DELAY IN APPLICATION OF SUBSTANTIATION**
4 **REQUIREMENTS TO LOGGERS.**

5 (a) IN GENERAL.—In the case of any taxable year
6 beginning before January 1, 1993—

7 (1) a qualified logger reimbursement arrange-
8 ment shall be treated as an accountable plan for

1 purposes of section 62(c) of the Internal Revenue
2 Code of 1986, and

3 (2) payments to an employee under such ar-
4 rangement shall be deductible under section 62(a)(2)
5 of such Code.

6 (b) QUALIFIED LOGGER REIMBURSEMENT ARRANGE-
7 MENT.—For purposes of subsection (a), the term “quali-
8 fied logger reimbursement arrangement” means a reim-
9 bursement or other expense allowance arrangement in the
10 timber industry under which a percentage (not greater
11 than 25 percent) of a logger’s compensation is treated as
12 reimbursement for the use of the logger’s chain saw.

13 (c) WAIVER OF LIMITATIONS.—If refund or credit of
14 any overpayment of tax resulting from the application of
15 subsection (a) is prevented at any time before the close
16 of the 1-year period beginning on the date of the enact-
17 ment of this Act by the operation of any law or rule of
18 law (including res judicata), such refund or credit may
19 nevertheless be made or allowed if claim therefor is filed
20 before the close of such period.

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