

109TH CONGRESS
1ST SESSION

H. R. 4432

For relief of the estate of Henry Clay Blizzard.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 18, 2005

Mr. ADERHOLT introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

For relief of the estate of Henry Clay Blizzard.

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. EXTENSION OF LIMITATION TO FILE AN**
4 **AMENDED RETURN (ALTERNATIVE).**

5 (a) IN GENERAL.—Notwithstanding any other provi-
6 sion of law, in the case of the tax imposed by subtitle B
7 of the Internal Revenue Code of 1986 on the estate of
8 Henry Clay Blizzard, of Decatur, Alabama—

9 (1) an amended return made during the 1-year
10 period beginning on the date of the enactment of
11 this Act shall be treated as timely made for purposes
12 of such Code, and

1 (2) any overpayment of such tax may be re-
2 funded.

3 (b) INTEREST.—Interest shall be allowed and paid on
4 any such overpayment at the overpayment rate under sec-
5 tion 6621(a)(1) of such Code, from the later of—

6 (1) the date of such overpayment, or

7 (2) the last date prescribed for filing the initial
8 return (determined with regard to extensions),

9 to the date the amended return is filed. If such overpay-
10 ment is not refunded within 45 days after the amended
11 return is filed, then this subsection shall be applied by sub-
12 stituting “the refund is made” for “the amended return
13 is filed”.

○