

## House Calendar No. 248

109<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. RES. 1099

[Report No. 109-722]

Relating to consideration of the bill (H.R. 6111) to amend the Internal Revenue Code of 1986 to provide that the Tax Court may review claims for equitable innocent spouse relief and to suspend the running on the period of limitations while such claims are pending.

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### IN THE HOUSE OF REPRESENTATIVES

DECEMBER 7, 2006

Mr. GINGREY, from the Committee on Rules, reported the following resolution; which was referred to the House Calendar and ordered to be printed

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## RESOLUTION

Relating to consideration of the bill (H.R. 6111) to amend the Internal Revenue Code of 1986 to provide that the Tax Court may review claims for equitable innocent spouse relief and to suspend the running on the period of limitations while such claims are pending.

1       *Resolved*, That upon the adoption of this resolution  
2 it shall be in order to take from the Speaker's table the  
3 bill (H.R. 6111) to amend the Internal Revenue Code of  
4 1986 to provide that the Tax Court may review claims  
5 for equitable innocent spouse relief and to suspend the

1 running on the period of limitations while such claims are  
2 pending, with the Senate amendment thereto, and to con-  
3 sider in the House, without intervention of any point of  
4 order, a motion offered by the chairman of the Committee  
5 on Ways and Means or his designee that the House concur  
6 in the Senate amendment with the amendment printed in  
7 the report of the Committee on Rules accompanying this  
8 resolution. The Senate amendment and the motion shall  
9 be considered as read. The motion shall be debatable for  
10 one hour equally divided and controlled by the chairman  
11 and ranking minority member of the Committee on Ways  
12 and Means. The previous question shall be considered as  
13 ordered on the motion to its adoption without intervening  
14 motion except one motion to amend, which shall be sepa-  
15 rately debatable for five minutes by the proponent and five  
16 minutes by an opponent.



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