

Calendar No. 32

112TH CONGRESS
1ST SESSION**S. 783**

To provide an extension of time for filing individual income tax returns
in the case of a Federal Government shutdown.

IN THE SENATE OF THE UNITED STATES

APRIL 8, 2011

Mr. THUNE introduced the following bill; which was read the first time

APRIL 12, 2011

Read the second time and placed on the calendar

A BILL

To provide an extension of time for filing individual income
tax returns in the case of a Federal Government shutdown.

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 TIME FOR FILING INDIVIDUAL**
4 **INCOME TAX RETURNS IN THE CASE OF A**
5 **FEDERAL GOVERNMENT SHUTDOWN.**

6 (a) IN GENERAL.—In the case of a Federal Govern-
7 ment shutdown which begins after April 8, 2011 and be-
8 fore April 19, 2011, the filing deadline specified in section

1 6072(a) of the Internal Revenue Code of 1986 with re-
2 spect to returns made on the basis of calendar year 2010
3 shall be treated as being not earlier than the date which
4 is 10 calendar days after the end of such Federal Govern-
5 ment shutdown. For purposes of the preceding sentence,
6 the rules of section 7503 of such Code shall apply.

7 (b) FEDERAL GOVERNMENT SHUTDOWN.—The term
8 “Federal Government shutdown” means any period dur-
9 ing which funds are not appropriated for the non-defense
10 discretionary operations of the Federal Government by
11 reason of the absence of an enacted Appropriations bill
12 providing such funds.

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