

AMENDMENT TO RULES COMMITTEE PRINT 117-

13

OFFERED BY MR. KATKO OF NEW YORK

At the end (before the short title), add the following:

1 **SEC. 6014. TREATMENT OF CERTAIN REIMBURSED FLIGHT**
2 **TRAINING EXPENSES.**

3 (a) IN GENERAL.—In the case of a taxable year be-
4 ginning before January 1, 1980, the determination of
5 whether a deduction is allowable under section 162(a) of
6 the Internal Revenue Code of 1986 for flight training ex-
7 penses shall be made without regard to whether the tax-
8 payer was reimbursed for any portion of such expenses
9 under section 1677(b) of title 38, United States Code (as
10 in effect before its repeal by Public Law 97–35).

11 (b) STATUTE OF LIMITATIONS.—If refund or credit
12 of any overpayment of tax resulting from the application
13 of subsection (a) is prevented at any time before the close
14 of the 1-year period beginning on the date of the enact-
15 ment of this Act by the operation of any law or rule of
16 law (including res judicata), refund or credit of such over-
17 payment (to the extent attributable to the application of
18 subsection (a)) may, nevertheless, be made or allowed if

1 claim therefor is filed before the close of such 1-year pe-
2 riod.

