

119TH CONGRESS
1ST SESSION

H. R. 1179

To exclude from gross income certain relief payments to the victims of
the Chiquita Canyon elevated temperature landfill event.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 10, 2025

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

A BILL

To exclude from gross income certain relief payments to
the victims of the Chiquita Canyon elevated temperature
landfill event.

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. SHORT TITLE.**

4 This Act may be cited as the “Chiquita Canyon Tax
5 Relief Act”.

6 **SEC. 2. CHIQUITA CANYON DISASTER RELIEF PAYMENTS.**

7 (a) DISASTER RELIEF PAYMENTS TO VICTIMS OF
8 CHIQUITA CANYON ELEVATED TEMPERATURE LANDFILL
9 EVENT.—Chiquita Canyon elevated temperature landfill
10 event payments shall be treated as qualified disaster relief

1 payments for purposes of section 139(b) of the Internal
2 2 Revenue Code of 1986.

3 (b) CHIQUITA CANYON ELEVATED TEMPERATURE
4 LANDFILL EVENT PAYMENTS.—For purposes of this sec-
5 tion, the term, “Chiquita Canyon elevated temperature
6 landfill event payments” means any amount received by
7 or on behalf of an individual as compensation for loss,
8 damages, expenses, relocation, suffering, loss in real prop-
9 erty value, closing costs with respect to real property (in-
10 cluding realtor commissions), or inconvenience (including
11 access to real property) resulting from the Chiquita Can-
12 yon elevated temperature landfill event if such amount was
13 provided by—

14 (1) a Federal, State, or local government agen-
15 cy,

16 (2) Waste Connections, Inc., or

17 (3) any subsidiary, insurer, or agent of Waste
18 Connections, Inc. or any related person.

19 (c) ELEVATED TEMPERATURE LANDFILL EVENT.—
20 For purposes of this section, the term “Chiquita Canyon
21 elevated temperature landfill event” means the elevated
22 temperature landfill event occurring beneath the Chiquita
23 Canyon Landfill in Los Angeles County, California, begin-
24 ning on May 1, 2022.

1 (d) EFFECTIVE DATE.—This section shall apply to
2 amounts received on or after March 1, 2024.

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