

119TH CONGRESS
1ST SESSION

S. 132

To amend the Internal Revenue Code of 1986 to modify the rules for postponing certain deadlines by reason of disaster.

IN THE SENATE OF THE UNITED STATES

JANUARY 16, 2025

Ms. CORTEZ MASTO (for herself, Mr. KENNEDY, Mrs. BLACKBURN, and Mr. VAN HOLLEN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to modify the rules for postponing certain deadlines by reason of disaster.

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 “Filing Relief for Nat-
5 ural Disasters Act”.

6 **SEC. 2. MODIFICATION OF RULES FOR POSTPONING CER-**
7 **TAIN DEADLINES BY REASON OF DISASTER.**

8 (a) AUTHORITY TO POSTPONE FEDERAL TAX DEAD-
9 LINES BY REASON OF STATE-DECLARED DISASTERS.—

1 Section 7508A of the Internal Revenue Code of 1986 is
 2 amended by redesignating subsections (c), (d), and (e) as
 3 subsections (d), (e), and (f), respectively, and by inserting
 4 after subsection (b) the following new subsection:

5 “(c) SPECIAL RULE FOR STATE-DECLARED DISAS-
 6 TERS.—

7 “(1) IN GENERAL.—The Secretary may, upon
 8 the written request of the Governor of a State (or
 9 the Mayor, in the case of the District of Columbia),
 10 apply the rules of subsection (a) to a qualified State
 11 declared disaster in the same manner as a disaster,
 12 fire, or action otherwise described in subsection (a).

13 “(2) QUALIFIED STATE DECLARED DIS-
 14 ASTER.—For purposes of this section, the term
 15 ‘qualified State declared disaster’ means, with re-
 16 spect to any State, any natural catastrophe (includ-
 17 ing any hurricane, tornado, storm, high water,
 18 winddriven water, tidal wave, tsunami, earthquake,
 19 volcanic eruption, landslide, mudslide, snowstorm, or
 20 drought), or, regardless of cause, any fire, flood, or
 21 explosion, in any part of the State, which in the de-
 22 termination of the Governor of such State (or the
 23 Mayor, in the case of the District of Columbia)
 24 causes damage of sufficient severity and magnitude

1 to warrant the application of the rules of this sec-
 2 tion.

3 “(3) STATE.—For purposes of this section, the
 4 term ‘State’ includes the District of Columbia, the
 5 Commonwealth of Puerto Rico, the Virgin Islands,
 6 Guam, American Samoa, and the Commonwealth of
 7 the Northern Mariana Islands.”.

8 (b) MANDATORY EXTENSIONS EXTENDED TO 120
 9 DAYS.—Section 7508A(e) of such Code, as redesignated
 10 by subsection (a), is amended—

11 (1) by striking “60 days” in paragraph (1)(B)
 12 thereof and inserting “120 days”,

13 (2) by striking “60-day” in paragraph (6)
 14 thereof and inserting “120-day”, and

15 (3) by striking “60-DAY” in the heading and in-
 16 serting “120-DAY”.

17 (c) EFFECTIVE DATE.—The amendments made by
 18 this section shall apply to declarations made after the date
 19 of the enactment of this Act.

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