

119TH CONGRESS  
1ST SESSION

# S. 1438

To amend the Internal Revenue Code of 1986 to make the postponement of certain deadlines by reason of disasters applicable to the limitation on credit or refund, and to take postponements into account for purposes of sending collection notices.

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## IN THE SENATE OF THE UNITED STATES

APRIL 10, 2025

Mr. WARNOCK (for himself and Mr. TILLIS) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to make the postponement of certain deadlines by reason of disasters applicable to the limitation on credit or refund, and to take postponements into account for purposes of sending collection notices.

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 “Disaster Related Ex-  
5 tension of Deadlines Act”.

1 **SEC. 2. POSTPONEMENT OF CERTAIN DEADLINES BY REA-**  
2 **SON OF DISASTERS MADE APPLICABLE TO**  
3 **LIMITATION ON CREDIT OR REFUND.**

4 (a) **EXTENSION OF TIME FOR FILING RETURN.**—

5 (1) **IN GENERAL.**—Section 7508A of the Inter-  
6 nal Revenue Code of 1986 is amended by adding at  
7 the end the following new subsection:

8 “(f) **APPLICATION TO LIMITATION ON CREDIT OR**  
9 **REFUND.**—For purposes of section 6511(b)(2)(A), any  
10 period disregarded under this section with respect to the  
11 time prescribed for filing any return of tax shall be treated  
12 as an extension of time for filing such return.”.

13 (2) **EFFECTIVE DATE.**—The amendment made  
14 by this subsection shall apply to claims filed after  
15 the date of the enactment of this Act.

16 (b) **COLLECTION NOTICES.**—

17 (1) **IN GENERAL.**—Section 6303(b) of such  
18 Code is amended—

19 (A) by striking “Except” and inserting the  
20 following:

21 “(1) **IN GENERAL.**—Except”, and

22 (B) by adding at the end the following new  
23 paragraph:

24 “(2) **POSTPONEMENT BY REASON OF DISASTER,**  
25 **SIGNIFICANT FIRE, OR TERRORISTIC OR MILITARY**  
26 **ACTIONS.**—For purposes of paragraph (1), the last

1 date prescribed for payment of any tax shall be de-  
2 termined after taking into account any period dis-  
3 regarded under section 7508A.”.

4 (2) EFFECTIVE DATE.—The amendments made  
5 by this subsection shall apply to notices issued after  
6 the date of the enactment of this Act.

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