One Hundred Nineteenth Congress
of the
United States of America

AT THE FIRST SESSION

Begun and held at the City of Washington on Friday,
the third day of January, two thousand and twenty-five

An Act

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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Disaster Related Extension of Deadlines Act".

SEC. 2. POSTPONEMENT OF CERTAIN DEADLINES BY REASON OF DISASTERS MADE APPLICABLE TO LIMITATION ON CREDIT OR REFUND.

(a) EXTENSION OF TIME FOR FILING RETURN.—

(1) IN GENERAL.—Section 7508A of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

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

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

(b) COLLECTION NOTICES.—

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

(A) by striking "Except" and inserting the following: "(1) IN GENERAL.—Except", and

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

"(2) POSTPONEMENT BY REASON OF DISASTER, SIGNIFICANT FIRE, OR TERRORISTIC OR MILITARY ACTIONS.—For purposes of paragraph (1), the last date prescribed for payment of any tax shall be determined after taking into account any period disregarded under section 7508A.".

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

Speaker of the House of Representatives.

Vice President of the United States and
President of the Senate.