

119TH CONGRESS
1ST SESSION

H. R. 1491

IN THE SENATE OF THE UNITED STATES

APRIL 1 (legislative day, MARCH 31), 2025

Received; read twice and referred to the Committee on Finance

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.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Disaster Related Ex-
3 tension of Deadlines Act”.

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

7 (a) EXTENSION OF TIME FOR FILING RETURN.—

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

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

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

19 (b) COLLECTION NOTICES.—

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

22 (A) by striking “Except” and inserting the
23 following:

24 “(1) IN GENERAL.—Except”, and

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

Passed the House of Representatives April 1, 2025.

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