

## Union Calendar No. 30

119TH CONGRESS  
1ST SESSION

# H. R. 1491

**[Report No. 119–43]**

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 HOUSE OF REPRESENTATIVES

FEBRUARY 21, 2025

Mr. MURPHY (for himself and Mr. PANETTA) introduced the following bill;  
which was referred to the Committee on Ways and Means

MARCH 27, 2025

Additional sponsor: Mr. MOORE of North Carolina

MARCH 27, 2025

Reported with an amendment, committed to the Committee of the Whole  
House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italic]

[For text of introduced bill, see copy of bill as introduced on February 21, 2025]

# **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 Exten-*  
 5 *sion of Deadlines Act”.*

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

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

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

13 *“(f) APPLICATION TO LIMITATION ON CREDIT OR RE-*  
 14 *FUND.—For purposes of section 6511(b)(2)(A), any period*  
 15 *disregarded under this section with respect to the time pre-*  
 16 *scribed for filing any return of tax shall be treated as an*  
 17 *extension of time for filing such return.”.*

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

21 *(b) COLLECTION NOTICES.—*

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

24 *(A) by striking “Except” and inserting the*  
 25 *following:*

1           “(1) *IN GENERAL.—Except*”, and  
2                   *(B) by adding at the end the following new*  
3           *paragraph:*

4           “(2) *POSTPONEMENT BY REASON OF DISASTER,*  
5           *SIGNIFICANT FIRE, OR TERRORISTIC OR MILITARY AC-*  
6           *TIONS.—For purposes of paragraph (1), the last date*  
7           *prescribed for payment of any tax shall be determined*  
8           *after taking into account any period disregarded*  
9           *under section 7508A.”.*

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



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1<sup>ST</sup> Session

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