

119TH CONGRESS  
1ST SESSION

# H. R. 3469

To amend the Internal Revenue Code of 1986 to reinstate the deduction for personal casualty losses as in effect prior to the enactment of Public Law 115–97.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 15, 2025

Mr. STEUBE (for himself, Mr. PANETTA, Mr. DIAZ-BALART, Mr. EZELL, Mr. RASKIN, and Mr. MCGOVERN) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to reinstate the deduction for personal casualty losses as in effect prior to the enactment of Public Law 115–97.

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 “Tax Relief for Victims  
5       of Crimes, Scams, and Disasters Act”.

1 **SEC. 2. REINSTATEMENT OF DEDUCTION FOR PERSONAL**  
2 **CASUALTY LOSS.**

3 (a) IN GENERAL.—Section 165(h) of the Internal  
4 Revenue Code of 1986 is amended by striking paragraph  
5 (5).

6 (b) EFFECTIVE DATE.—The amendment made by  
7 this section shall apply to taxable years beginning after  
8 December 31, 2017.

9 **SEC. 3. EXTENSION OF TIME TO FILE CLAIM FOR CREDIT**  
10 **OR REFUND FOR PERSONAL CASUALTY LOSS**  
11 **DEDUCTION.**

12 (a) IN GENERAL.—In the case of a taxpayer who filed  
13 a return for a taxable year ending before January 1, 2025,  
14 with respect to which a deduction could have been taken  
15 by the taxpayer under section 165(a) of the Internal Rev-  
16 enue Code of 1986 but for the fact that such deduction  
17 was suspended under section 165(h)(5) at the time of fil-  
18 ing—

19 (1) the period of limitation prescribed by sec-  
20 tion 6511(a) of such Code on filing a claim for cred-  
21 it or refund for any such taxable year shall be ex-  
22 tended until the date prescribed by law (including  
23 extensions) for filing the return of tax for the tax-  
24 able year that includes the date of the enactment of  
25 this Act, and

1           (2) section 6511(b)(2) of such Code shall not  
2       apply to any claim of credit or refund with respect  
3       to such return.

4       (b) EXTENSION RESTRICTED TO PERSONAL CAS-  
5 UALTY LOSS DEDUCTION.—Subsection (a) shall apply  
6 only with respect to a claim for credit or refund of a tax-  
7 payer to the extent such claim relates to an overpayment  
8 attributable to the deduction under section 165(a) for per-  
9 sonal casualty losses described in section 165(c)(3) of the  
10 Internal Revenue Code of 1986.

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