

## Union Calendar No. 31

119TH CONGRESS  
1ST SESSION

# H. R. 517

**[Report No. 119–44]**

To amend the Internal Revenue Code of 1986 to modify the rules for  
postponing certain deadlines by reason of disaster.

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### IN THE HOUSE OF REPRESENTATIVES

JANUARY 16, 2025

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

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 January 16, 2025]

# **A BILL**

To amend the Internal Revenue Code of 1986 to modify the rules for postponing certain deadlines by reason of disaster.

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 “Filing Relief for Natural*  
 5 *Disasters Act”.*

6 **SEC. 2. MODIFICATION OF RULES FOR POSTPONING CER-**  
 7 **TAIN DEADLINES BY REASON OF DISASTER.**

8 *(a) AUTHORITY TO POSTPONE FEDERAL TAX DEAD-*  
 9 *LINES BY REASON OF STATE-DECLARED DISASTERS.—Sec-*  
 10 *tion 7508A of the Internal Revenue Code of 1986 is amend-*  
 11 *ed by redesignating subsections (c), (d), and (e) as sub-*  
 12 *sections (d), (e), and (f), respectively, and by inserting after*  
 13 *subsection (b) the following new subsection:*

14 *“(c) SPECIAL RULE FOR STATE-DECLARED DISAS-*  
 15 *TERS.—*

16 *“(1) IN GENERAL.—The Secretary (after con-*  
 17 *sultation with the Administrator of the Federal*  
 18 *Emergency Management Agency) may, upon the writ-*  
 19 *ten request of the Governor of a State (or the Mayor,*  
 20 *in the case of the District of Columbia), apply the*  
 21 *rules of subsections (a) and (b) to a qualified State*  
 22 *declared disaster in the same manner as a disaster,*  
 23 *fire, or action otherwise described in subsection (a).*

24 *“(2) QUALIFIED STATE DECLARED DISASTER.—*

25 *For purposes of this section, the term ‘qualified State*

1        *declared disaster’ means, with respect to any State,*  
 2        *any natural catastrophe (including any hurricane,*  
 3        *tornado, storm, high water, winddriven water, tidal*  
 4        *wave, tsunami, earthquake, volcanic eruption, land-*  
 5        *slide, mudslide, snowstorm, or drought), or, regardless*  
 6        *of cause, any fire, flood, or explosion, in any part of*  
 7        *the State, which in the determination of the Governor*  
 8        *of such State (or the Mayor, in the case of the District*  
 9        *of Columbia) causes damage of sufficient severity and*  
 10        *magnitude to warrant the application of the rules of*  
 11        *this section.*

12                *“(3) STATE.—For purposes of this section, the*  
 13        *term ‘State’ includes the District of Columbia, the*  
 14        *Commonwealth of Puerto Rico, the Virgin Islands,*  
 15        *Guam, American Samoa, and the Commonwealth of*  
 16        *the Northern Mariana Islands.”.*

17        *(b) MANDATORY EXTENSIONS EXTENDED TO 120*  
 18        *DAYS.—Section 7508A(e) of such Code, as redesignated by*  
 19        *subsection (a), is amended—*

20                *(1) by striking “60 days” in paragraph (1)(B)*  
 21        *thereof and inserting “120 days”,*

22                *(2) by striking “60-day” in paragraph (6) there-*  
 23        *of and inserting “120-day”, and*

24                *(3) by striking “60-DAY” in the heading and in-*  
 25        *serting “120-DAY”.*

1       (c) *EFFECTIVE DATE.*—*The amendments made by this*  
2 *section shall apply to declarations made after the date of*  
3 *the enactment of this Act.*

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1<sup>ST</sup> Session

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