

## Disaster Related Extension of Deadlines Act

[Public Law 119–64]

[This law has not been amended]

【Currency: This publication is a compilation of the text of Public Law 119–64. It was last amended by the public law listed in the As Amended Through note above and below at the bottom of each page of the pdf version and reflects current law through the date of the enactment of the public law listed at <https://www.govinfo.gov/app/collection/comps/>】

【Note: While this publication does not represent an official version of any Federal statute, substantial efforts have been made to ensure the accuracy of its contents. The official version of Federal law is found in the United States Statutes at Large and in the United States Code. The legal effect to be given to the Statutes at Large and the United States Code is established by statute (1 U.S.C. 112, 204).】

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. [26 U.S.C. 1 note] 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) [26 U.S.C. 7508A] 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) [26 U.S.C. 7508A note] 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) **【26 U.S.C. 6303 note】** EFFECTIVE DATE.—The amendments made by this subsection shall apply to notices issued after the date of the enactment of this Act.