

Public Law 119–64
119th Congress

An Act

Dec. 26, 2025
[H.R. 1491]

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.

Disaster Related
Extension of
Deadlines Act.
26 USC 1 note.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. 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.—

26 USC 7508A.

(1) 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.”.

26 USC 7508A
note.

(2) 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) EFFECTIVE DATE.—The amendments made by this subsection shall apply to notices issued after the date of the enactment of this Act. 26 USC 6303 note.

Approved December 26, 2025.

LEGISLATIVE HISTORY—H.R. 1491:

HOUSE REPORTS: No. 119–43 (Comm. on Ways and Means).

CONGRESSIONAL RECORD, Vol. 171 (2025):

Mar. 31, Apr. 1, considered and passed House.

Dec. 11, considered and passed Senate.

