

116TH CONGRESS
1ST SESSION

H. R. 2032

To amend the Internal Revenue Code of 1986 to allow individuals to designate overpayments of income tax for disaster relief.

IN THE HOUSE OF REPRESENTATIVES

APRIL 2, 2019

Mr. HASTINGS (for himself, Ms. JACKSON LEE, and Ms. MOORE) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Transportation and Infrastructure, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to allow individuals to designate overpayments of income tax for disaster relief.

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 “Donate for Disaster
5 Relief Act of 2019”.

1 **SEC. 2. DESIGNATION OF OVERPAYMENTS FOR DISASTER**
 2 **RELIEF.**

3 (a) IN GENERAL.—Subchapter A of chapter 61 of the
 4 Internal Revenue Code of 1986 is amended by adding at
 5 the end the following new part:

6 **“PART IX—DESIGNATION OF OVERPAYMENTS**
 7 **FOR DISASTER RELIEF**

“Sec. 6098. Designation of overpayments for disaster relief.

8 **“SEC. 6098. DESIGNATION OF OVERPAYMENTS FOR DIS-**
 9 **ASTER RELIEF.**

10 “(a) IN GENERAL.—Every individual, with respect to
 11 the taxpayer’s return for the taxable year of the tax im-
 12 posed by chapter 1, may designate that a specified portion
 13 (not less than \$1) of any overpayment of such tax be paid
 14 over to the Disaster Relief Fund.

15 “(b) MANNER AND TIME OF DESIGNATION.—A des-
 16 ignation under subsection (a) may be made with respect
 17 to any taxable year—

18 “(1) at the time of filing the return of the tax
 19 imposed by chapter 1 for such taxable year, or

20 “(2) at any other time (after such time of fil-
 21 ing) specified in regulations prescribed by the Sec-
 22 retary.

23 Such designation shall be made in such manner as the
 24 Secretary prescribes by regulations except that, if such
 25 designation is made at the time of filing the return of the

1 tax imposed by chapter 1 for such taxable year, such des-
 2 ignation shall be made either on the first page of the re-
 3 turn or on the page bearing the taxpayer's signature.

4 “(c) OVERPAYMENTS TREATED AS REFUNDED.—For
 5 purposes of this title, any portion of an overpayment of
 6 tax designated under subsection (a) shall be treated as—

7 “(1) being refunded to the taxpayer as of the
 8 last date prescribed for filing the return of tax im-
 9 posed by chapter 1 (determined without regard to
 10 extensions) or, if later, the date the return is filed,
 11 and

12 “(2) a contribution made by such taxpayer on
 13 such date to the United States.”.

14 (b) DISASTER RELIEF FUND.—Subchapter A of
 15 chapter 98 of such Code is amended by adding at the end
 16 the following new section:

17 **“SEC. 9512. DISASTER RELIEF FUND.**

18 “(a) CREATION OF TRUST FUND.—There is estab-
 19 lished in the Treasury of the United States a trust fund
 20 to be known as the ‘Disaster Relief Fund’, consisting of
 21 such amounts as may be appropriated or credited to such
 22 fund as provided in this section or section 9602(b).

23 “(b) TRANSFERS TO TRUST FUND.—There are here-
 24 by appropriated to the Disaster Relief Fund amounts
 25 equivalent to the amounts designated under section 6098.

1 “(c) EXPENDITURES.—Amounts in the Disaster Re-
 2 lief Fund shall be available, as provided in appropriation
 3 Acts, to supplement funds appropriated for disaster relief
 4 provided for major disasters declared pursuant to the Rob-
 5 ert T. Stafford Disaster Relief and Emergency Assistance
 6 Act (42 U.S.C. 5121 et seq.).”.

7 (c) CLERICAL AMENDMENTS.—

8 (1) The table of parts for subchapter A of chap-
 9 ter 61 of the Internal Revenue Code of 1986 is
 10 amended by adding at the end the following new
 11 item:

“PART IX. DESIGNATION OF OVERPAYMENTS FOR DISASTER RELIEF”.

12 (2) The table of sections for subchapter A of
 13 chapter 98 of such Code is amended by adding at
 14 the end the following new item:

“Sec. 9512. Disaster relief fund.”.

15 (d) EFFECTIVE DATE.—The amendments made by
 16 this section shall apply to taxable years beginning after
 17 the date of the enactment of this Act.

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