

116TH CONGRESS  
1ST SESSION

# H. R. 3251

To amend the Internal Revenue Code of 1986 to repeal the temporary rule limiting personal casualty losses to only disaster-related losses.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 13, 2019

Mr. COURTNEY (for himself, Mr. LARSON of Connecticut, and Ms. KUSTER of New Hampshire) 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 repeal the temporary rule limiting personal casualty losses to only disaster-related losses.

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. REPEAL OF TEMPORARY RULE LIMITING PER-**  
4 **SONAL CASUALTY LOSSES TO ONLY DIS-**  
5 **ASTER-RELATED LOSSES.**

6 (a) IN GENERAL.—Section 165(h) of the Internal  
7 Revenue Code of 1986 is amended by striking paragraph  
8 (5).

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

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