

116TH CONGRESS
1ST SESSION

S. 2388

To amend the Internal Revenue Code of 1986 to permit the postponement of certain deadlines by reason of significant fires.

IN THE SENATE OF THE UNITED STATES

JULY 31, 2019

Mr. TESTER (for himself and Mr. MORAN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to permit the postponement of certain deadlines by reason of significant fires.

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. AUTHORITY TO POSTPONE CERTAIN TAX DEAD-**
4 **LINES BY REASON OF SIGNIFICANT FIRES.**

5 (a) IN GENERAL.—Section 7508A of the Internal
6 Revenue Code of 1986 is amended—

7 (1) by inserting “, a significant fire,” after
8 “federally declared disaster (as defined in section
9 165(h)(3)(C)(i))” in subsection (a),

1 (2) by inserting “, fire,” after “disaster” each
 2 place it appears in subsections (a)(1) and (b), and
 3 (3) by adding at the end the following new sub-
 4 section:

5 “(d) SIGNIFICANT FIRE.—For purposes of this sec-
 6 tion, the term ‘significant fire’ means any fire with respect
 7 to which assistance is provided under section 420 of the
 8 Robert T. Stafford Disaster Relief and Emergency Assist-
 9 ance Act.”.

10 (b) CONFORMING AMENDMENTS.—

11 (1) The heading of section 7508A of the Inter-
 12 nal Revenue Code of 1986 is amended by inserting
 13 “, **SIGNIFICANT FIRE**,” after “**FEDERALLY DE-**
 14 **CLARED DISASTER**”.

15 (2) The item relating to section 7508A in the
 16 table of sections for chapter 77 of such Code is
 17 amended by inserting “, significant fire,” after “fed-
 18 erally declared disaster”.

19 (c) EFFECTIVE DATE.—The amendments made by
 20 this section shall apply to fires for which assistance is pro-
 21 vided after the date of the enactment of this Act.

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