

Mr. Speaker, I urge support from my colleagues, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentlewoman from Oklahoma (Mrs. BICE) that the House suspend the rules and pass the bill, H.R. 1234.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

FILING RELIEF FOR NATURAL DISASTERS ACT

Mr. SMITH of Missouri. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 517) to amend the Internal Revenue Code of 1986 to modify the rules for postponing certain deadlines by reason of disaster, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 517

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 "Filing Relief for Natural Disasters Act".

SEC. 2. MODIFICATION OF RULES FOR POSTPONING CERTAIN DEADLINES BY REASON OF DISASTER.

(a) **AUTHORITY TO POSTPONE FEDERAL TAX DEADLINES BY REASON OF STATE-DECLARED DISASTERS.**—Section 7508A of the Internal Revenue Code of 1986 is amended by redesignating subsections (c), (d), and (e) as subsections (d), (e), and (f), respectively, and by inserting after subsection (b) the following new subsection:

“(c) **SPECIAL RULE FOR STATE-DECLARED DISASTERS.**—

“(1) **IN GENERAL.**—The Secretary (after consultation with the Administrator of the Federal Emergency Management Agency) may, upon the written request of the Governor of a State (or the Mayor, in the case of the District of Columbia), apply the rules of subsections (a) and (b) to a qualified State declared disaster in the same manner as a disaster, fire, or action otherwise described in subsection (a).

“(2) **QUALIFIED STATE DECLARED DISASTER.**—For purposes of this section, the term ‘qualified State declared disaster’ means, with respect to any State, any natural catastrophe (including any hurricane, tornado, storm, high water, winddriven water, tidal wave, tsunami, earthquake, volcanic eruption, landslide, mudslide, snowstorm, or drought), or, regardless of cause, any fire, flood, or explosion, in any part of the State, which in the determination of the Governor of such State (or the Mayor, in the case of the District of Columbia) causes damage of sufficient severity and magnitude to warrant the application of the rules of this section.

“(3) **STATE.**—For purposes of this section, the term ‘State’ includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.”.

(b) **MANDATORY EXTENSIONS EXTENDED TO 120 DAYS.**—Section 7508A(e) of such Code, as redesignated by subsection (a), is amended—

(1) by striking “60 days” in paragraph (1)(B) thereof and inserting “120 days”,

(2) by striking “60-day” in paragraph (6) thereof and inserting “120-day”, and

(3) by striking “60-DAY” in the heading and inserting “120-DAY”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to declarations made after the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Missouri (Mr. SMITH) and the gentlewoman from California (Ms. CHU) each will control 20 minutes.

The Chair recognizes the gentleman from Missouri.

GENERAL LEAVE

Mr. SMITH of Missouri. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days to revise and extend their remarks and submit extraneous material on the bill under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Missouri?

There was no objection.

Mr. SMITH of Missouri. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise today in support of the Filing Relief for Natural Disasters Act, introduced by Ways and Means Committee members Representatives KUSTOFF and CHU.

For too many Americans, help from the Federal Government after a natural disaster can take too much time to arrive. This bipartisan bill authorizes the Treasury Department, in consultation with FEMA, to postpone tax filing deadlines for Americans living in State-declared disaster areas just as they do for federally declared disasters.

If a State moves faster in declaring an emergency, the Treasury Department can more quickly respond when it comes to an individual's tax obligations. This legislation will help disaster victims receive desperately needed tax relief sooner rather than later.

Additionally, this legislation doubles the current mandatory tax filing extension following a federally declared disaster declaration from 60 to 120 days.

For most people recovering from a disaster, taxes fall lower on their to-do list than more immediate needs like finding shelter, food, and caring for loved ones. By extending this deadline, we are providing families the breathing room and additional time to get their lives back together.

President Trump was elected on the promise of finally making the government work better for working people. All Americans, but especially Americans recovering from a natural disaster, deserve easier tax filing. With tax day in just a few days, we must look for commonsense, bipartisan ways to make filing and paying taxes less of a hassle.

I thank both sponsors of this legislation for leading on this issue on behalf of the people they represent and all Americans.

Mr. Speaker, I reserve the balance of my time.

Ms. CHU. Mr. Speaker, I yield myself such time as I may consume.

I rise in strong support of H.R. 517, the Filing Relief for Natural Disasters Act. I thank Representative DAVID KUSTOFF for his partnership on this bipartisan bill, which was reported out of

the Ways and Means Committee unanimously last month.

Each year, States like California declare State-level emergencies for disasters like wildfires, hurricanes, floods, or earthquakes. Under current law, disaster victims can only receive Federal filing relief if and when the President of the United States declares a Federal disaster.

While President Biden immediately declared a Federal disaster for the Los Angeles fires that devastated my district in January, that was unusually fast. Often, those declarations can take days or even weeks, which was the case in 2020 after wildfires, including the Bobcat fire in the San Gabriel Mountains, ravaged my State. That means if disaster strikes during filing season, taxpayers run the risk of missing Federal filing deadlines through no fault of their own.

Additionally, there may be serious natural disasters that affect taxpayers' ability to file but don't ever get declared as a Federal disaster. That is because such a declaration is subject to a very specific process under the Stafford Act. If a disaster does not exceed a State's capacity to respond without the help of FEMA, the President can't declare a Federal disaster, even if taxpayers impacted need filing relief.

Our bill solves this problem by giving Treasury and the IRS authority to postpone Federal filing deadlines in response to a request by a Governor who has declared a State-level disaster, and it would double the minimum duration of these filing extensions from 60 to 120 days.

I also urge my colleagues to work with me to support the victims of January's Los Angeles fires, including the Eaton fire in my district, by passing a supplemental disaster appropriations package with no strings attached.

The Eaton fire took 17 of my constituents' lives, burned 9,500 structures, and left 20,000 people in my district homeless. While FEMA has been there since the start, we will need more help from Congress.

Wildfires, like all natural disasters, know no political parties, and never in our country's history has Congress placed policy conditions on aid for disaster victims.

I look forward to passing this legislation and then continuing our work to support survivors with a supplemental disaster aid package.

Mr. Speaker, I reserve the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, I yield such time as he may consume to the gentleman from Tennessee (Mr. KUSTOFF), the sponsor of this legislation.

Mr. KUSTOFF. Mr. Speaker, I thank Ways and Means Committee Chairman JASON SMITH for his leadership and also his support on this legislation, and I thank our colleague, JUDY CHU, for joining me in introducing what I think is an important piece of legislation.

This bill, the Filing Relief for Natural Disasters Act, H.R. 517, is a bipartisan bill and a commonsense bill. It

will provide relief to Americans who have been impacted by natural disasters and emergencies.

Just about every Member of this body at some point has seen their State, their district, or their constituents impacted by a natural disaster or an emergency.

Mr. Speaker, just last month, Obion County, which is in my district in Tennessee, was devastated by severe flooding following a levee failure. The disaster displaced hundreds of my constituents and left the town of Rives in Obion County basically underwater.

After the initial flooding, I visited Rives with our Governor of Tennessee, Bill Lee, to survey the damage and to meet with local officials and residents. For the Rives community, recovering and rebuilding is not going to be easy and is not going to happen overnight.

I am sure that my colleagues who have toured disaster areas in their own districts know exactly what I mean.

For communities that have been impacted by disasters, it is critical that they have timely access to the support they need to begin the recovery process and get their lives back on track.

This also, Mr. Speaker, includes regulatory relief. Filing season can be long, and it can be burdensome for many taxpayers and for small businesses. This is obviously no secret.

Under current law, the U.S. Department of the Treasury can postpone tax filing deadlines for taxpayers who have been affected by federally declared disasters, but right now, Treasury does not have the authority to provide relief for State-level declarations.

State-level declarations are normally issued immediately or almost immediately after a disaster. Federal declarations, on the other hand, can take weeks or even months before being issued. You have disparate treatment between Federal- and State-level declarations under the current law, and that can delay relief and create significant confusion for impacted taxpayers.

This bill makes two straightforward reforms to the Internal Revenue Code that will address this flaw in the tax code and ensure that disaster victims are able to receive more timely relief.

Number one, it will authorize the Secretary of the Treasury, in consultation with FEMA, to extend filing relief to taxpayers as soon as the Governor of the State declares a disaster or a state of emergency.

Number two, Mr. Speaker, it will expand the current mandatory filing extension following a Federal declaration from 60 days to 120 days.

Disaster victims should be focused on rebuilding, recovering, and caring for their loved ones. What they should not have to be focused on is complying with bureaucratic red tape at the IRS.

For these reasons, Mr. Speaker, I urge all of my colleagues to support the Filing Relief for Natural Disasters Act, a bipartisan, pro-taxpayer piece of legislation that was passed out of the Ways and Means Committee unanimously by a vote of 42-0.

Ms. CHU. Mr. Speaker, I yield myself the balance of my time for closing.

Mr. Speaker, this bipartisan bill is a commonsense proposal to ease one of the many burdens that face survivors after a natural disaster so that they can focus on recovering and rebuilding.

I once again thank Representative KUSTOFF for his partnership, and I urge my colleagues to vote "yes."

Mr. Speaker, I yield back the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, I yield myself the balance of my time.

Everyone knows the Washington bureaucracy doesn't always move quickly, even when Americans are crying out for help after a natural disaster.

This bill allows for the postponing of tax filing deadlines for Americans living in a State-declared disaster area that has yet to receive a Federal disaster declaration.

This bipartisan effort will help those Americans still reeling from a devastating event. After all, they should be focused on restoring their lives and livelihoods first and foremost.

If Washington is slower than a State government to respond, that is not a good enough reason to deny Americans the help they need. This legislation will lighten the load carried by families affected by a natural disaster.

Mr. Speaker, I yield back the balance of my time.

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The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Missouri (Mr. SMITH) that the House suspend the rules and pass the bill, H.R. 517, as amended.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the ayes have it.

Mr. SMITH of Missouri. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this motion will be postponed.

INTERNAL REVENUE SERVICE MATH AND TAXPAYER HELP ACT

Mr. SMITH of Missouri. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 998) to amend the Internal Revenue Code of 1986 to require additional information on math and clerical error notices, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 998

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 "Internal Revenue Service Math and Taxpayer Help Act".

SEC. 2. IMPROVEMENT OF NOTICES OF MATH OR CLERICAL ERROR.

(a) IN GENERAL.—Section 6213(b)(1) of the Internal Revenue Code of 1986 is amended—

(1) by striking "ERRORS.—If the taxpayer" and inserting "ERRORS.—"

"(A) IN GENERAL.—If the taxpayer",

(2) by striking "Each notice" in the second sentence and inserting "Subject to subparagraph (B), each notice", and

(3) by adding at the end the following new subparagraph:

"(B) SPECIFICITY OF MATH OR CLERICAL ERROR NOTICE.—

"(i) IN GENERAL.—The notice provided under subparagraph (A) shall—

"(I) be sent to the taxpayer's last known address,

"(II) describe the mathematical or clerical error in comprehensive, plain language, including—

"(aa) the type of error,

"(bb) the section of this title to which the error relates,

"(cc) a description of the nature of the error, and

"(dd) the specific line of the return on which the error was made,

"(III) an itemized computation of any direct or incidental adjustments to be made to the return in correction of the error, including any adjustment to the amount of—

"(aa) adjusted gross income,

"(bb) taxable income,

"(cc) itemized or standard deductions,

"(dd) nonrefundable credits,

"(ee) credits under section 24, 25A, 32, 35, or 36B, credits claimed with respect to undistributed long-term capital gains on Form 2439, credits for Federal taxes paid on fuels claimed on Form 4136, and any other refundable credits,

"(ff) income tax,

"(gg) other taxes,

"(hh) total tax,

"(ii) Federal income tax withheld or excess tax withheld under section 3101 or 3201(a),

"(jj) estimated tax payments, including amount applied from prior year's return,

"(kk) refund or amount owed,

"(ll) net operating loss carryforwards, or

"(mm) credit carryforwards,

"(IV) include the telephone number for the automated phone transcript service, and

"(V) display the date by which the taxpayer may request to abate any assessment specified in such notice pursuant to paragraph (2)(A), in bold, font size 14, and immediately next to the taxpayer's address on page 1 of the notice.

"(ii) NO LISTS OF POTENTIAL ERRORS.—A notice which provides multiple potential or alternative errors which may be applicable to the return shall not be sufficiently specific for purposes of clause (i)(II); however, if multiple specific errors apply to the return all such errors should be listed."

(b) NOTICE OF ABATEMENT.—Paragraph (2) of section 6213(b) is amended by adding at the end the following new subparagraph:

"(C) NOTICE.—Upon determination of an abatement pursuant to subparagraph (A), the Secretary shall send notice to the taxpayer of such abatement which—

"(i) is sent to the taxpayer's last known address,

"(ii) describes the abatement in comprehensive, plain language, and

"(iii) provides an itemized computation of any adjustments to be made to the items described in the notice of mathematical or clerical error, including any changes to any item described in paragraph (1)(B)(i)(III)."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to notices sent after the date which is 12 months after the date of the enactment of this Act.

(d) PROCEDURES.—Not later than 180 days after the date of the enactment of this Act, the Secretary of the Treasury (or such Secretary's delegate) shall provide for procedures by which a taxpayer may request an abatement referred to in section 6213(b)(1)(B)(i)(V) of the Internal Revenue Code of 1986 in writing, electronically, by telephone, or in person.