

118TH CONGRESS
2D SESSION

S. _____

To amend the Internal Revenue Code of 1986 to extend the time during which a qualified disaster may have occurred for purposes of the special rules for personal casualty losses.

IN THE SENATE OF THE UNITED STATES

Mr. CASSIDY (for himself and Ms. BUTLER) introduced the following bill; which was read twice and referred to the Committee on

A BILL

To amend the Internal Revenue Code of 1986 to extend the time during which a qualified disaster may have occurred for purposes of the special rules for personal casualty 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. SHORT TITLE.**

4 This Act may be cited as the “Federal Disaster Tax
5 Relief Act of 2024”.

1 **SEC. 2. EXTENSION OF RULES FOR TREATMENT OF CER-**
2 **TAIN DISASTER-RELATED PERSONAL CAS-**
3 **UALTY LOSSES.**

4 For purposes of applying section 304(b) of the Tax-
5 payer Certainty and Disaster Tax Relief Act of 2020, sec-
6 tion 301 of such Act shall be applied by substituting “the
7 Federal Disaster Tax Relief Act of 2024” for “this Act”
8 each place it appears.