

116TH CONGRESS  
1ST SESSION

# H. R. 3549

To amend the Internal Revenue Code of 1986 to repeal the limitation on deductions for personal casualty losses.

---

IN THE HOUSE OF REPRESENTATIVES

JUNE 27, 2019

Ms. BROWNLEY of California introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to repeal the limitation on deductions 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 “Protecting Home-  
5 owners from Disaster Act of 2019”.

6 **SEC. 2. REPEAL OF LIMITATION ON DEDUCTION FOR PER-**  
7 **SONAL CASUALTY LOSSES.**

8 (a) IN GENERAL.—Section 165(h) is amended by  
9 striking paragraph (5).

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

○