

114TH CONGRESS
2D SESSION

H. R. 4655

To amend the Internal Revenue Code of 1986 to provide for a minimum automatic extension of certain Federal tax deadlines in the case of Federally declared disasters.

IN THE HOUSE OF REPRESENTATIVES

MARCH 1, 2016

Mr. PALAZZO (for himself, Mr. CRAMER, Mr. BOST, Mr. OLSON, Mr. SHERMAN, Mr. QUIGLEY, Mr. COLE, Mr. CARTER of Georgia, Mr. KIND, Mr. BARR, Mr. DIAZ-BALART, and Mr. MACARTHUR) 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 provide for a minimum automatic extension of certain Federal tax deadlines in the case of Federally declared disasters.

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. MINIMUM AUTOMATIC EXTENSION OF CERTAIN**
4 **FEDERAL TAX DEADLINES IN THE CASE OF**
5 **FEDERALLY DECLARED DISASTERS.**

6 (a) IN GENERAL.—Section 7508A of the Internal
7 Revenue Code of 1986 is amended by redesignating sub-

1 section (c) as subsection (e) and by inserting after sub-
2 section (b) the following new subsections:

3 “(c) MINIMUM AUTOMATIC EXTENSION IN THE CASE
4 OF FEDERALLY DECLARED DISASTERS.—

5 “(1) IN GENERAL.—In the case of a specified
6 disaster affected person—

7 “(A) such person shall be treated for pur-
8 poses of this section as having been determined
9 by the Secretary to be affected by a Federally
10 declared disaster, and

11 “(B) subsection (a) shall be applied by
12 treating the Secretary as having specified a pe-
13 riod of 90 days with respect to such person (or
14 such longer period of up to 1 year as the Sec-
15 retary may otherwise specify).

16 “(2) SPECIFIED DISASTER AFFECTED PER-
17 SON.—For purposes of this subsection, the term
18 ‘specified disaster affected person’ means—

19 “(A) any individual who resides in a dis-
20 aster area at the time of the Federally declared
21 disaster with respect to such area, and

22 “(B) any corporation or partnership if the
23 principal place of business of such corporation
24 or partnership is in such area at such time.

1 “(d) **FEDERALLY DECLARED DISASTER; DISASTER**
2 **AREA.**—For purposes of this section, the terms ‘Federally
3 declared disaster’ and ‘disaster area’ have the respective
4 meanings given such terms by section 165(i).”.

5 (b) **CONFORMING AMENDMENT.**—Section 7508A(a)
6 of such Code is amended by striking “federally declared
7 disaster (as defined by section 165(h)(3)(C)(i))” and in-
8 serting “Federally declared disaster”.

9 (c) **EFFECTIVE DATE.**—The amendments made by
10 this section shall apply to disasters declared after the date
11 of the enactment of this Act.

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