

117TH CONGRESS  
2D SESSION

# S. 5257

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.

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## IN THE SENATE OF THE UNITED STATES

DECEMBER 14, 2022

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

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## 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. EXTENSION OF DEFINITION OF QUALIFIED DIS-**  
4 **ASTER FOR PURPOSES OF PERSONAL CAS-**  
5 **UALTY LOSS RULES.**

6 (a) IN GENERAL.—Paragraph (3) of section 304(b)  
7 of the Taxpayer Certainty and Disaster Tax Relief Act  
8 of 2020 is amended—

1           (1) by striking “this subsection, the term” and  
2           inserting “this subsection—

3                   “(A) IN GENERAL.—The term”, and

4           (2) by adding at the end the following new sub-  
5           paragraph:

6                   “(B) EXTENSION.—For purposes of sub-  
7           paragraph (A), section 301(1)(A) shall be ap-  
8           plied by substituting ‘December 31, 2023’ for  
9           ‘the date which is 60 days after the date of the  
10          enactment of this Act.’”.

11          (b) EFFECTIVE DATE.—The amendments made by  
12          this section shall apply to areas with respect to which a  
13          major disaster was declared by the President under sec-  
14          tion 401 of the Robert T. Stafford Disaster Relief and  
15          Emergency Assistance Act on or after the date which is  
16          60 days after the date of the enactment of the Taxpayer  
17          Certainty and Disaster Tax Relief Act of 2020.

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