

115TH CONGRESS
2D SESSION

H. R. 6842

To amend the Internal Revenue Code of 1986 to provide an automatic 60-day delay for certain internal revenue requirements in the case of taxpayers in an area with respect to which a federally declared disaster is requested.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 17, 2018

Mr. RICE of South Carolina 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 an automatic 60-day delay for certain internal revenue requirements in the case of taxpayers in an area with respect to which a federally declared disaster is requested.

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 “Disaster Certainty
5 Act”.

1 **SEC. 2. AUTOMATIC 60-DAY DELAY FOR TAXPAYERS IN**
2 **AREA WITH RESPECT TO WHICH FEDERALLY**
3 **DECLARED DISASTER IS REQUESTED.**

4 (a) **IN GENERAL.**—Section 7508A(a) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following:

7 “In the case of a bona fide resident of an area with respect
8 to which the Governor for such area requests a declaration
9 with respect to a disaster under the Robert T. Stafford
10 Disaster Relief and Emergency Assistance Act, the 60-day
11 period beginning on the date of such request shall be dis-
12 regarded in the same manner as a period specified under
13 the preceding sentence.”.

14 (b) **EFFECTIVE DATE.**—The amendments made by
15 this section shall apply with respect to disasters declared
16 in taxable years beginning after December 31, 2017.

○