

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.

○