

116TH CONGRESS
1ST SESSION

S. 1677

To amend the Internal Revenue Code of 1986 to provide authority to postpone certain deadlines by reason of State declared disasters or emergencies.

IN THE SENATE OF THE UNITED STATES

MAY 23 (legislative day, MAY 22), 2019

Mr. PERDUE (for himself and Ms. CORTEZ MASTO) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide authority to postpone certain deadlines by reason of State declared disasters or emergencies.

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 “Filing Relief for Nat-
5 ural Disasters Act”.

6 **SEC. 2. AUTHORITY TO POSTPONE FEDERAL TAX DEAD-**
7 **LINES BY REASON OF STATE-DECLARED DIS-**
8 **ASTERS.**

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

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

3 “(c) SPECIAL RULE FOR STATE-DECLARED DISAS-
4 TERS.—

5 “(1) IN GENERAL.—Upon the request of the
6 Governor of a State (or the Mayor, in the case of
7 the District of Columbia) in which an emergency or
8 disaster has been declared under State law, sub-
9 section (a) shall apply to such State-declared emer-
10 gency or disaster in the same manner as such sub-
11 sections apply to federally declared disasters.

12 “(2) STATE.—For purposes of this section, the
13 term ‘State’ includes the District of Columbia, the
14 Commonwealth of Puerto Rico, the Virgin Islands,
15 Guam, American Samoa, and the Commonwealth of
16 the Northern Mariana Islands.”

17 (b) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to declarations made after the date
19 of the enactment of this Act.

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