

116TH CONGRESS
2D SESSION

S. 5039

To amend the Internal Revenue Code of 1986 to modify the automatic extension of certain deadlines in the case of taxpayers affected by federally declared disasters, and for other purposes.

IN THE SENATE OF THE UNITED STATES

DECEMBER 16, 2020

Mr. PORTMAN 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 modify the automatic extension of certain deadlines in the case of taxpayers affected by federally declared disasters, and for other purposes.

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. MODIFICATION OF AUTOMATIC EXTENSION OF**
4 **CERTAIN DEADLINES IN THE CASE OF TAX-**
5 **PAYERS AFFECTED BY FEDERALLY DE-**
6 **CLARED DISASTERS.**

7 (a) IN GENERAL.—Section 7508A(d)(1) of the Inter-
8 nal Revenue Code of 1986 is amended—

1 (1) by striking “the latest incident period so
2 specified” in subparagraph (B) and inserting “the
3 later of such earliest incident date described in sub-
4 paragraph (A) or the date such declaration was
5 issued”, and

6 (2) by striking “in the same manner as a period
7 specified under subsection (a)” and inserting “in de-
8 termining, under the internal revenue laws, in re-
9 spect of any tax liability of such qualified taxpayer,
10 the acts and amounts described in subsection (a)”.
11 (b) EFFECTIVE DATE.—The amendment made by

12 this section shall apply to federally declared disasters de-
13 clared after December 31, 2019.

14 **SEC. 2. MODIFICATIONS OF RULES FOR POSTPONING CER-**
15 **TAIN ACTS BY REASON OF SERVICE IN COM-**
16 **BAT ZONE OR CONTINGENCY OPERATION.**

17 (a) IN GENERAL.—Section 7508(a)(1) of the Internal
18 Revenue Code of 1986 is amended—

19 (1) by striking subparagraph (C) and inserting
20 the following:

21 “(C) Filing a petition with the Tax Court,
22 or filing a notice of appeal from a decision of
23 the Tax Court;”, and

24 (2) by inserting “or in respect of any erroneous
25 refund” after “any tax” in subparagraph (J).

1 (b) EFFECTIVE DATE.—The amendments made by
 2 this section shall apply to any period for performing an
 3 act which has not expired before the date of the enactment
 4 of this Act.

5 **SEC. 3. TOLLING OF TIME FOR FILING A PETITION WITH**
 6 **THE TAX COURT.**

7 (a) IN GENERAL.—Section 7451 of the Internal Rev-
 8 enue Code of 1986 is amended—

9 (1) by striking “The Tax Court” and inserting
 10 the following:

11 “(a) FEES.—The Tax Court”, and

12 (2) by adding at the end the following new sub-
 13 section:

14 “(b) TOLLING OF TIME IN CERTAIN CASES.—Not-
 15 withstanding any other provision of this title, in any case
 16 in which the location for filing a petition or the office of
 17 the clerk of the Tax Court is inaccessible (including by
 18 reason of a lapse in appropriations), the relevant time pe-
 19 riod for filing such petition shall be tolled—

20 “(1) in any case in which the period of inacces-
 21 sibility was not more than 5 days, for the number
 22 of days within such period, and

23 “(2) in any case in which the period of inacces-
 24 sibility was 5 days or more, for the number of days
 25 within such period plus an additional 14 days.”.

1 (b) CONFORMING AMENDMENTS.—

2 (1) The heading for section 7451 of the Inter-
3 nal Revenue Code of 1986 is amended by striking
4 “**FEE FOR FILING PETITION**” and inserting “**PE-**
5 **TITIONS**”.

6 (2) The item in the table of contents for part
7 II of subchapter C of chapter 76 of such Code is
8 amended by striking “Fee for filing petition” and in-
9 serting “Petitions”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to petitions required to be timely
12 filed (determined without regard to the amendments made
13 by this section) on or after February 1, 2020.

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