

117TH CONGRESS
1ST SESSION

H. R. 3574

To amend the Internal Revenue Code of 1986 to modify the rules for postponing certain deadlines by reason of disaster.

IN THE HOUSE OF REPRESENTATIVES

MAY 28, 2021

Ms. CHU (for herself and Mr. KATKO) 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 modify the rules for postponing certain deadlines by reason of disaster.

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. MODIFICATION OF RULES FOR POSTPONING CER-**
7 **TAIN DEADLINES BY REASON OF DISASTER.**

8 (a) **AUTHORITY TO POSTPONE FEDERAL TAX DEAD-**
9 **LINES BY REASON OF STATE-DECLARED DISASTERS.—**

10 Section 7508A of the Internal Revenue Code of 1986 is

1 amended by redesignating subsections (c) and (d) as sub-
2 sections (d) and (e), respectively, and by inserting after
3 subsection (b) the following new subsection:

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

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

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

18 (b) MANDATORY EXTENSIONS EXTENDED TO 120
19 DAYS.—Section 7508A(e) of such Code, as redesignated
20 by subsection (a), is amended—

21 (1) by striking “60 days” in paragraph (1)(B)
22 thereof and inserting “120 days”, and

23 (2) by striking “60-DAY” in the heading and in-
24 serting “120-DAY”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to declarations made after the date
3 of the enactment of this Act.

○