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(Original Signature of Member)

116TH CONGRESS
1ST SESSION

H. R. _____

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 HOUSE OF REPRESENTATIVES

Ms. JUDY CHU of California introduced the following bill; which was referred to the Committee on _____

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”.

1 **SEC. 2. AUTHORITY TO POSTPONE FEDERAL TAX DEAD-**
2 **LINES BY REASON OF STATE-DECLARED DIS-**
3 **ASTERS.**

4 (a) IN GENERAL.—Section 7508A of the Internal
5 Revenue Code of 1986 is amended by redesignating sub-
6 section (c) as subsection (d) and by inserting after sub-
7 section (b) the following new subsection:

8 “(c) SPECIAL RULE FOR STATE-DECLARED DISAS-
9 TERS.—

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

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

22 (b) EFFECTIVE DATE.—The amendments made by
23 this section shall apply to declarations made after the date
24 of the enactment of this Act.