118TH CONGRESS
1ST SESSION

S. ____

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

_____

IN THE SENATE OF THE UNITED STATES

_____

Ms. CORTEZ MASTO introduced the following bill; which was read twice and
referred to the Committee on _____

_____

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.