

## HR 2884

Victims of Terrorism Tax Relief Act of 2001

**Congress:** 107 (2001–2003, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Sep 13, 2001

**Current Status:** Became Public Law No: 107-134.

**Latest Action:** Became Public Law No: 107-134. (Jan 23, 2002)

**Law:** 107-134 (Enacted Jan 23, 2002)

**Official Text:** <https://www.congress.gov/bill/107th-congress/house-bill/2884>

### Sponsor

**Name:** Rep. Thomas, William M. [R-CA-21]

**Party:** Republican • **State:** CA • **Chamber:** House

**Cosponsors** (129 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Armey, Richard K. [R-TX-26]	R · TX		Sep 13, 2001
Rep. Ballenger, Cass [R-NC-10]	R · NC		Sep 13, 2001
Rep. Bass, Charles F. [R-NH-2]	R · NH		Sep 13, 2001
Rep. Becerra, Xavier [D-CA-30]	D · CA		Sep 13, 2001
Rep. Biggert, Judy [R-IL-13]	R · IL		Sep 13, 2001
Rep. Boehlert, Sherwood [R-NY-23]	R · NY		Sep 13, 2001
Rep. Brady, Kevin [R-TX-8]	R · TX		Sep 13, 2001
Rep. Brown, Henry E., Jr. [R-SC-1]	R · SC		Sep 13, 2001
Rep. Burton, Dan [R-IN-6]	R · IN		Sep 13, 2001
Rep. Calvert, Ken [R-CA-43]	R · CA		Sep 13, 2001
Rep. Camp, Dave [R-MI-4]	R · MI		Sep 13, 2001
Rep. Cantor, Eric [R-VA-7]	R · VA		Sep 13, 2001
Rep. Capito, Shelley Moore [R-WV-2]	R · WV		Sep 13, 2001
Rep. Cardin, Benjamin L. [D-MD-3]	D · MD		Sep 13, 2001
Rep. Collins, Mac [R-GA-3]	R · GA		Sep 13, 2001
Rep. Coyne, William J. [D-PA-14]	D · PA		Sep 13, 2001
Rep. Crane, Philip M. [R-IL-8]	R · IL		Sep 13, 2001
Rep. Crenshaw, Ander [R-FL-4]	R · FL		Sep 13, 2001
Rep. Crowley, Joseph [D-NY-7]	D · NY		Sep 13, 2001
Rep. Cubin, Barbara [R-WY-At Large]	R · WY		Sep 13, 2001
Rep. Culberson, John Abney [R-TX-7]	R · TX		Sep 13, 2001
Rep. Davis, Jo Ann [R-VA-1]	R · VA		Sep 13, 2001
Rep. DeLauro, Rosa L. [D-CT-3]	D · CT		Sep 13, 2001
Rep. DeLay, Tom [R-TX-22]	R · TX		Sep 13, 2001
Rep. Doggett, Lloyd [D-TX-10]	D · TX		Sep 13, 2001
Rep. Dunn, Jennifer [R-WA-8]	R · WA		Sep 13, 2001
Rep. Engel, Eliot L. [D-NY-17]	D · NY		Sep 13, 2001
Rep. English, Phil [R-PA-21]	R · PA		Sep 13, 2001
Rep. Everett, Terry [R-AL-2]	R · AL		Sep 13, 2001
Rep. Ferguson, Mike [R-NJ-7]	R · NJ		Sep 13, 2001
Rep. Foley, Mark [R-FL-16]	R · FL		Sep 13, 2001
Rep. Forbes, J. Randy [R-VA-4]	R · VA		Sep 13, 2001
Rep. Fossella, Vito [R-NY-13]	R · NY		Sep 13, 2001
Rep. Frelinghuysen, Rodney P. [R-NJ-11]	R · NJ		Sep 13, 2001
Rep. Gephardt, Richard A. [D-MO-3]	D · MO		Sep 13, 2001
Rep. Gibbons, Jim [R-NV-2]	R · NV		Sep 13, 2001
Rep. Gilman, Benjamin A. [R-NY-20]	R · NY		Sep 13, 2001
Rep. Granger, Kay [R-TX-12]	R · TX		Sep 13, 2001
Rep. Green, Mark [R-WI-8]	R · WI		Sep 13, 2001
Rep. Greenwood, James C. [R-PA-8]	R · PA		Sep 13, 2001
Rep. Grucci, Felix J., Jr. [R-NY-1]	R · NY		Sep 13, 2001

Cosponsor	Party / State	Role	Date Joined
Rep. Hart, Melissa A. [R-PA-4]	R · PA		Sep 13, 2001
Rep. Hastert, J. Dennis [R-IL-14]	R · IL		Sep 13, 2001
Rep. Hayworth, J. D. [R-AZ-6]	R · AZ		Sep 13, 2001
Rep. Herger, Wally [R-CA-2]	R · CA		Sep 13, 2001
Rep. Hilleary, Van [R-TN-4]	R · TN		Sep 13, 2001
Rep. Hinchey, Maurice D. [D-NY-26]	D · NY		Sep 13, 2001
Rep. Hinojosa, Ruben [D-TX-15]	D · TX		Sep 13, 2001
Rep. Hobson, David L. [R-OH-7]	R · OH		Sep 13, 2001
Rep. Hoekstra, Peter [R-MI-2]	R · MI		Sep 13, 2001
Rep. Horn, Stephen [R-CA-38]	R · CA		Sep 13, 2001
Rep. Houghton, Amo [R-NY-31]	R · NY		Sep 13, 2001
Rep. Hulshof, Kenny C. [R-MO-9]	R · MO		Sep 13, 2001
Rep. Israel, Steve [D-NY-2]	D · NY		Sep 13, 2001
Rep. Jefferson, William J. [D-LA-2]	D · LA		Sep 13, 2001
Rep. Jenkins, William L. [R-TN-1]	R · TN		Sep 13, 2001
Rep. Johnson, Nancy L. [R-CT-6]	R · CT		Sep 13, 2001
Rep. Johnson, Sam [R-TX-3]	R · TX		Sep 13, 2001
Rep. Jones, Walter B., Jr. [R-NC-3]	R · NC		Sep 13, 2001
Rep. Keller, Ric [R-FL-8]	R · FL		Sep 13, 2001
Rep. Kelly, Sue W. [R-NY-19]	R · NY		Sep 13, 2001
Rep. Kennedy, Mark R. [R-MN-2]	R · MN		Sep 13, 2001
Rep. King, Peter T. [R-NY-3]	R · NY		Sep 13, 2001
Rep. Kleczka, Gerald D. [D-WI-4]	D · WI		Sep 13, 2001
Rep. Largent, Steve [R-OK-1]	R · OK		Sep 13, 2001
Rep. Larson, John B. [D-CT-1]	D · CT		Sep 13, 2001
Rep. Levin, Sander M. [D-MI-12]	D · MI		Sep 13, 2001
Rep. Lewis, John [D-GA-5]	D · GA		Sep 13, 2001
Rep. Lewis, Ron [R-KY-2]	R · KY		Sep 13, 2001
Rep. LoBiondo, Frank A. [R-NJ-2]	R · NJ		Sep 13, 2001
Rep. Lowey, Nita M. [D-NY-18]	D · NY		Sep 13, 2001
Rep. Maloney, Carolyn B. [D-NY-14]	D · NY		Sep 13, 2001
Rep. Maloney, James H. [D-CT-5]	D · CT		Sep 13, 2001
Rep. Matsui, Robert T. [D-CA-5]	D · CA		Sep 13, 2001
Rep. McCarthy, Carolyn [D-NY-4]	D · NY		Sep 13, 2001
Rep. McCrery, Jim [R-LA-4]	R · LA		Sep 13, 2001
Rep. McDermott, Jim [D-WA-7]	D · WA		Sep 13, 2001
Rep. McInnis, Scott [R-CO-3]	R · CO		Sep 13, 2001
Rep. McKeon, Howard P. "Buck" [R-CA-25]	R · CA		Sep 13, 2001
Rep. McNulty, Michael R. [D-NY-21]	D · NY		Sep 13, 2001
Rep. Menendez, Robert [D-NJ-13]	D · NJ		Sep 13, 2001
Rep. Miller, Dan [R-FL-13]	R · FL		Sep 13, 2001
Rep. Miller, Gary G. [R-CA-41]	R · CA		Sep 13, 2001

Cosponsor	Party / State	Role	Date Joined
Rep. Myrick, Sue Wilkins [R-NC-9]	R · NC		Sep 13, 2001
Rep. Nadler, Jerrold [D-NY-8]	D · NY		Sep 13, 2001
Rep. Neal, Richard E. [D-MA-2]	D · MA		Sep 13, 2001
Rep. Nethercutt, George R., Jr. [R-WA-5]	R · WA		Sep 13, 2001
Rep. Nussle, Jim [R-IA-2]	R · IA		Sep 13, 2001
Rep. Pallone, Frank, Jr. [D-NJ-6]	D · NJ		Sep 13, 2001
Rep. Pascrell, Bill, Jr. [D-NJ-8]	D · NJ		Sep 13, 2001
Rep. Pence, Mike [R-IN-2]	R · IN		Sep 13, 2001
Rep. Pomeroy, Earl [D-ND-At Large]	D · ND		Sep 13, 2001
Rep. Portman, Rob [R-OH-2]	R · OH		Sep 13, 2001
Rep. Pryce, Deborah [R-OH-15]	R · OH		Sep 13, 2001
Rep. Putnam, Adam H. [R-FL-12]	R · FL		Sep 13, 2001
Rep. Quinn, Jack [R-NY-30]	R · NY		Sep 13, 2001
Rep. Ramstad, Jim [R-MN-3]	R · MN		Sep 13, 2001
Rep. Rangel, Charles B. [D-NY-15]	D · NY		Sep 13, 2001
Rep. Reynolds, Thomas M. [R-NY-27]	R · NY		Sep 13, 2001
Rep. Rogers, Mike J. [R-MI-8]	R · MI		Sep 13, 2001
Rep. Rothman, Steven R. [D-NJ-9]	D · NJ		Sep 13, 2001
Rep. Roukema, Marge [R-NJ-5]	R · NJ		Sep 13, 2001
Rep. Ryan, Paul [R-WI-1]	R · WI		Sep 13, 2001
Rep. Ryun, Jim [R-KS-2]	R · KS		Sep 13, 2001
Rep. Saxton, Jim [R-NJ-3]	R · NJ		Sep 13, 2001
Rep. Schaffer, Bob [R-CO-4]	R · CO		Sep 13, 2001
Rep. Schrock, Edward L. [R-VA-2]	R · VA		Sep 13, 2001
Rep. Shadegg, John B. [R-AZ-4]	R · AZ		Sep 13, 2001
Rep. Shaw, E. Clay, Jr. [R-FL-22]	R · FL		Sep 13, 2001
Rep. Shays, Christopher [R-CT-4]	R · CT		Sep 13, 2001
Rep. Shimkus, John [R-IL-20]	R · IL		Sep 13, 2001
Rep. Shuster, Bill [R-PA-9]	R · PA		Sep 13, 2001
Rep. Simmons, Rob [R-CT-2]	R · CT		Sep 13, 2001
Rep. Slaughter, Louise McIntosh [D-NY-28]	D · NY		Sep 13, 2001
Rep. Smith, Christopher H. [R-NJ-4]	R · NJ		Sep 13, 2001
Rep. Solis, Hilda L. [D-CA-31]	D · CA		Sep 13, 2001
Rep. Stark, Fortney Pete [D-CA-13]	D · CA		Sep 13, 2001
Rep. Sweeney, John E. [R-NY-22]	R · NY		Sep 13, 2001
Rep. Tancredo, Thomas G. [R-CO-6]	R · CO		Sep 13, 2001
Rep. Tanner, John S. [D-TN-8]	D · TN		Sep 13, 2001
Rep. Tauzin, W. J. (Billy) [R-LA-3]	R · LA		Sep 13, 2001
Rep. Thurman, Karen L. [D-FL-5]	D · FL		Sep 13, 2001
Rep. Tiahrt, Todd [R-KS-4]	R · KS		Sep 13, 2001
Rep. Tiberi, Patrick J. [R-OH-12]	R · OH		Sep 13, 2001
Rep. Toomey, Patrick J. [R-PA-15]	R · PA		Sep 13, 2001

Cosponsor	Party / State	Role	Date Joined
Rep. Walden, Greg [R-OR-2]	R · OR		Sep 13, 2001
Rep. Watkins, Wes [R-OK-3]	R · OK		Sep 13, 2001
Rep. Watts, J. C., Jr. [R-OK-4]	R · OK		Sep 13, 2001
Rep. Weller, Jerry [R-IL-11]	R · IL		Sep 13, 2001

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Discharged From	Nov 16, 2001
Ways and Means Committee	House	Discharged From	Sep 13, 2001

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
107 S 1433	Related bill	<b>Sep 19, 2001:</b> Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S9507)
107 S 1440	Related bill	<b>Sep 19, 2001:</b> Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S9512-9513)
107 S 1423	Related bill	<b>Sep 13, 2001:</b> Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S9397)

Victims of Terrorism Tax Relief Act of 2001 - **Title I: Relief Provisions for Victims of Terrorist Attacks** - Exempts from income taxes any individual who dies as a result of wounds or injury incurred from the terrorist attacks against the United States on April 19, 1995, or September 11, 2001, or who dies as a result of illness incurred from a terrorist attack involving anthrax occurring on or after September 11, 2001, and before January 1, 2002 (such attacks).

(Sec. 102) Excludes from gross income certain death benefits paid by an employer to a victim of such attacks.

(Sec. 103) Sets special (lowered) estate tax rates applicable to: (1) combat zone related deaths of members of the armed forces; and (2) victims of such attacks.

(Sec. 104) Provides for the treatment of payments by charitable organizations as a result of such attacks as exempt payments.

**Title II: Other Relief Provisions** - Excludes from gross income qualified disaster relief payments. Defines a qualified disaster as: (1) a disaster which results from a terroristic or military action; (2) a Presidentially declared disaster; (3) a disaster which results from an accident involving a common carrier, or from any other event, which is determined by the Secretary to be of a catastrophic nature; or (4) a disaster which is determined by a Federal, State, or local authority (as determined by the Secretary) to warrant assistance from a Federal, State, or local government or agency.

(Sec. 202) Provides for the extension of certain tax deadlines due to a presidentially declared disaster or terroristic or military actions.

(Sec. 203) Excludes from gross income disability income received due to a terroristic or military action which occurred either inside or outside the United States.

Removes the restriction applicable to the exclusion of taxes for certain U.S. military or civilian employees dying as a result of injuries that such injuries be sustained overseas, thus providing for nontaxation in the event of sustaining such injuries within the United States.

(Sec. 204) Amends the Air Transportation Safety and System Stabilization Act to redefine the term airline-related deposit.

(Sec. 205) Imposes an excise tax on persons acquiring structured settlement payment rights in structured settlement factoring transactions, subject to exception.

(Sec. 206) Revises the special rules for credits and deductions concerning estates, trusts, and beneficiaries to allow each: (1) estate a \$600 deduction; (2) trust a \$100 deduction; (3) trust which, under its governing instrument, is required to distribute all of its income currently a deduction of \$300; and (4) qualified disability trust a deduction equal to the personal exemption amount. States that such deductions shall be in lieu of personal exemptions.

**Title III: Tax Benefits for Area of New York City Damaged in Terrorist Attacks on September 11, 2001** - Provides specified temporary tax benefits for the New York Liberty Zone (NYLZ) (September 11, 2001-damaged area). Allows through 2006: (1) additional depreciation (30 percent) as specified for qualified property acquired after September 10, 2001; and (2) a five-year recovery period for depreciation of certain qualified leasehold improvement property (interior of nonresidential real property), as specified.

Increases the aggregate dollar limitation for the expensing of certain depreciable business assets (section 179), as specified.

Treats qualified New York Liberty Bonds as tax-exempt facility bonds, subject to a maximum aggregate amount, as specified.

Extends the replacement period for nonrecognition of gain from two to five years for certain property involuntarily converted as a result of the terrorist attacks in the NYLZ.

**Title IV: Disclosure of Tax Information in Terrorism and National Security Investigations** - Sets forth rules permitting the disclosure of specified tax information to appropriate Federal agencies engaged in terrorism and national security investigations. Prohibits such disclosures after December 31, 2003.

**Title V: No Impact on Social Security Trust Funds** - States that nothing in this Act shall be construed to alter or amend title II (Old Age, Survivors and Disability Insurance) of the Social Security Act.

## Actions Timeline

---

- **Jan 23, 2002:** Signed by President.
- **Jan 23, 2002:** Signed by President.
- **Jan 23, 2002:** Became Public Law No: 107-134.
- **Jan 23, 2002:** Became Public Law No: 107-134.
- **Jan 11, 2002:** Presented to President.
- **Jan 11, 2002:** Presented to President.
- **Dec 20, 2001:** Resolving differences -- Senate actions: Senate concurred in the House amendment to the Senate amendment to the text of the bill, with a further amendment, by Unanimous Consent.
- **Dec 20, 2001:** Senate concurred in the House amendment to the Senate amendment to the text of the bill, with a further amendment, by Unanimous Consent.
- **Dec 20, 2001:** Message on Senate action sent to the House.
- **Dec 20, 2001:** Mr. Thomas asked unanimous consent that the House agree to the Senate amendment to the House amendment to the Senate amendments.
- **Dec 20, 2001:** Resolving differences -- House actions: On motion that the House agree to the Senate amendment to the House amendment to the Senate amendments Agreed to without objection.(consideration: CR H10954-10959; text as House agree to Senate amendments: CR H10954-10958)
- **Dec 20, 2001:** On motion that the House agree to the Senate amendment to the House amendment to the Senate amendments Agreed to without objection. (consideration: CR H10954-10959; text as House agree to Senate amendments: CR H10954-10958)
- **Dec 20, 2001:** Motion to reconsider laid on the table Agreed to without objection.
- **Dec 13, 2001:** Mr. Thomas asked unanimous consent that it be in order at any time to take from the Speaker's table H.R. 2884, with Senate amendments thereto, and to consider in the House, without any intervention of any point of order, any motion, or any demand for division of the question, a single motion offered by the chairman of the Committee on Ways and Means or his designee that the House concur in the Senate amendments with an amendment placed at the desk; that the Senate amendments and the motion be considered as read; that the motion be debatable for 40 minutes, equally divided and controlled; and that after such debate, the motion be considered as adopted. Agreed to without objection.
- **Dec 13, 2001:** Pursuant to a previous special order the House moved to agree with an amendment to the Senate amendments.
- **Dec 13, 2001:** DEBATE - Pursuant to a previous order of the House, the House proceeded with 40 minutes of debate on the motion to agree to the Senate amendments to H.R. 2884, with an amendment.
- **Dec 13, 2001:** Resolving differences -- House actions: On motion that the House agree with an amendment to the Senate amendments Agreed to without objection.(text as House agreed to Senate amendment: CR H10115-10126)
- **Dec 13, 2001:** On motion that the House agree with an amendment to the Senate amendments Agreed to without objection. (text as House agreed to Senate amendment: CR H10115-10126)
- **Dec 13, 2001:** Motion to reconsider laid on the table Agreed to without objection.
- **Dec 13, 2001:** Message on House action received in Senate and at desk: House amendment to Senate amendments.
- **Nov 19, 2001:** Message on Senate action sent to the House.
- **Nov 16, 2001:** Senate Committee on Finance discharged by Unanimous Consent.
- **Nov 16, 2001:** Senate Committee on Finance discharged by Unanimous Consent.
- **Nov 16, 2001:** Measure laid before Senate by unanimous consent. (consideration: CR S11991-11993)
- **Nov 16, 2001:** Passed/agreed to in Senate: Passed Senate with an amendment and an amendment to the Title by Unanimous Consent.
- **Nov 16, 2001:** Passed Senate with an amendment and an amendment to the Title by Unanimous Consent.
- **Sep 13, 2001:** Introduced in House
- **Sep 13, 2001:** Introduced in House
- **Sep 13, 2001:** Referred to the House Committee on Ways and Means.
- **Sep 13, 2001:** Committee on Ways and Means discharged.
- **Sep 13, 2001:** Committee on Ways and Means discharged.
- **Sep 13, 2001:** Mr. Thomas asked unanimous consent to discharge from committee and consider.
- **Sep 13, 2001:** Considered by unanimous consent. (consideration: CR H5605-5612)



**Sep 13, 2001:** DEBATE - The House proceeded with one hour of debate on H.R. 2884.

- **Sep 13, 2001:** The previous question was ordered pursuant to a previous order of the House.
- **Sep 13, 2001:** DEBATE - At the conclusion of debate the Yeas and Nays were demanded and ordered. Pursuant to the rule, the Chair postponed further proceedings on the question of final passage until later in the legislative day.
- **Sep 13, 2001:** Considered as unfinished business.
- **Sep 13, 2001:** Passed/agreed to in House: On passage Passed by the Yeas and Nays: 418 - 0 (Roll no. 340).(text: CR H5605)
- **Sep 13, 2001:** On passage Passed by the Yeas and Nays: 418 - 0 (Roll no. 340). (text: CR H5605)
- **Sep 13, 2001:** Motion to reconsider laid on the table Agreed to without objection.
- **Sep 13, 2001:** Received in the Senate and Read twice and referred to the Committee on Finance.