

HR 1134

To amend the Internal Revenue Code of 1986 to provide for the proper tax treatment of certain disaster mitigation payments.

Congress: 109 (2005–2007, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Mar 7, 2005

Current Status: Became Public Law No: 109-7.

Latest Action: Became Public Law No: 109-7. (Apr 15, 2005)

Law: 109-7 (Enacted Apr 15, 2005)

Official Text: <https://www.congress.gov/bill/109th-congress/house-bill/1134>

Sponsor

Name: Rep. Foley, Mark [R-FL-16]

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

Cosponsors (86 total)

Cosponsor	Party / State	Role	Date Joined
Del. Bordallo, Madeleine Z. [D-GU-At Large]	D · GU		Mar 7, 2005
Del. Christensen, Donna M. [D-VI-At Large]	D · VI		Mar 7, 2005
Rep. Alexander, Rodney [R-LA-5]	R · LA		Mar 7, 2005
Rep. Bachus, Spencer [R-AL-6]	R · AL		Mar 7, 2005
Rep. Bartlett, Roscoe G. [R-MD-6]	R · MD		Mar 7, 2005
Rep. Becerra, Xavier [D-CA-31]	D · CA		Mar 7, 2005
Rep. Bilirakis, Michael [R-FL-9]	R · FL		Mar 7, 2005
Rep. Bishop, Sanford D., Jr. [D-GA-2]	D · GA		Mar 7, 2005
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Mar 7, 2005
Rep. Boucher, Rick [D-VA-9]	D · VA		Mar 7, 2005
Rep. Boustany, Charles W., Jr. [R-LA-7]	R · LA		Mar 7, 2005
Rep. Brady, Kevin [R-TX-8]	R · TX		Mar 7, 2005
Rep. Butterfield, G. K. [D-NC-1]	D · NC		Mar 7, 2005
Rep. Calvert, Ken [R-CA-44]	R · CA		Mar 7, 2005
Rep. Camp, Dave [R-MI-4]	R · MI		Mar 7, 2005
Rep. Cantor, Eric [R-VA-7]	R · VA		Mar 7, 2005
Rep. Capito, Shelley Moore [R-WV-2]	R · WV		Mar 7, 2005
Rep. Cardin, Benjamin L. [D-MD-3]	D · MD		Mar 7, 2005
Rep. Chocola, Chris [R-IN-2]	R · IN		Mar 7, 2005
Rep. Cole, Tom [R-OK-4]	R · OK		Mar 7, 2005
Rep. Crenshaw, Ander [R-FL-4]	R · FL		Mar 7, 2005
Rep. Culberson, John Abney [R-TX-7]	R · TX		Mar 7, 2005
Rep. Davis, Jo Ann [R-VA-1]	R · VA		Mar 7, 2005
Rep. Diaz-Balart, Lincoln [R-FL-21]	R · FL		Mar 7, 2005
Rep. Diaz-Balart, Mario [R-FL-25]	R · FL		Mar 7, 2005
Rep. English, Phil [R-PA-3]	R · PA		Mar 7, 2005
Rep. Eshoo, Anna G. [D-CA-14]	D · CA		Mar 7, 2005
Rep. Etheridge, Bob [D-NC-2]	D · NC		Mar 7, 2005
Rep. Feeney, Tom [R-FL-24]	R · FL		Mar 7, 2005
Rep. Fitzpatrick, Michael G. [R-PA-8]	R · PA		Mar 7, 2005
Rep. Ford, Harold E., Jr. [D-TN-9]	D · TN		Mar 7, 2005
Rep. Gallegly, Elton [R-CA-24]	R · CA		Mar 7, 2005
Rep. Gillmor, Paul E. [R-OH-5]	R · OH		Mar 7, 2005
Rep. Green, Gene [D-TX-29]	D · TX		Mar 7, 2005
Rep. Harris, Katherine [R-FL-13]	R · FL		Mar 7, 2005
Rep. Hart, Melissa A. [R-PA-4]	R · PA		Mar 7, 2005
Rep. Herger, Wally [R-CA-2]	R · CA		Mar 7, 2005
Rep. Hulshof, Kenny C. [R-MO-9]	R · MO		Mar 7, 2005
Rep. Istook, Ernest J., Jr. [R-OK-5]	R · OK		Mar 7, 2005
Rep. Jefferson, William J. [D-LA-2]	D · LA		Mar 7, 2005
Rep. Jindal, Bobby [R-LA-1]	R · LA		Mar 7, 2005

Cosponsor	Party / State	Role	Date Joined
Rep. Johnson, Nancy L. [R-CT-5]	R · CT		Mar 7, 2005
Rep. Kennedy, Mark R. [R-MN-6]	R · MN		Mar 7, 2005
Rep. Kuhl, John R. "Randy", Jr. [R-NY-29]	R · NY		Mar 7, 2005
Rep. Lantos, Tom [D-CA-12]	D · CA		Mar 7, 2005
Rep. Lewis, Ron [R-KY-2]	R · KY		Mar 7, 2005
Rep. Lucas, Frank D. [R-OK-3]	R · OK		Mar 7, 2005
Rep. Mack, Connie [R-FL-14]	R · FL		Mar 7, 2005
Rep. McCaul, Michael T. [R-TX-10]	R · TX		Mar 7, 2005
Rep. McCrery, Jim [R-LA-4]	R · LA		Mar 7, 2005
Rep. Meek, Kendrick B. [D-FL-17]	D · FL		Mar 7, 2005
Rep. Melancon, Charlie [D-LA-3]	D · LA		Mar 7, 2005
Rep. Miller, Brad [D-NC-13]	D · NC		Mar 7, 2005
Rep. Miller, Jeff [R-FL-1]	R · FL		Mar 7, 2005
Rep. Myrick, Sue Wilkins [R-NC-9]	R · NC		Mar 7, 2005
Rep. Napolitano, Grace F. [D-CA-38]	D · CA		Mar 7, 2005
Rep. Nussle, Jim [R-IA-1]	R · IA		Mar 7, 2005
Rep. Pomeroy, Earl [D-ND-At Large]	D · ND		Mar 7, 2005
Rep. Portman, Rob [R-OH-2]	R · OH		Mar 7, 2005
Rep. Price, David E. [D-NC-4]	D · NC		Mar 7, 2005
Rep. Reichert, David G. [R-WA-8]	R · WA		Mar 7, 2005
Rep. Renzi, Rick [R-AZ-1]	R · AZ		Mar 7, 2005
Rep. Rogers, Harold [R-KY-5]	R · KY		Mar 7, 2005
Rep. Ros-Lehtinen, Ileana [R-FL-18]	R · FL		Mar 7, 2005
Rep. Ruppertsberger, C. A. Dutch [D-MD-2]	D · MD		Mar 7, 2005
Rep. Ryun, Jim [R-KS-2]	R · KS		Mar 7, 2005
Rep. Shaw, E. Clay, Jr. [R-FL-22]	R · FL		Mar 7, 2005
Rep. Shuster, Bill [R-PA-9]	R · PA		Mar 7, 2005
Rep. Smith, Christopher H. [R-NJ-4]	R · NJ		Mar 7, 2005
Rep. Souder, Mark E. [R-IN-3]	R · IN		Mar 7, 2005
Rep. Strickland, Ted [D-OH-6]	D · OH		Mar 7, 2005
Rep. Sullivan, John [R-OK-1]	R · OK		Mar 7, 2005
Rep. Thompson, Mike [D-CA-1]	D · CA		Mar 7, 2005
Rep. Tiahrt, Todd [R-KS-4]	R · KS		Mar 7, 2005
Rep. Watson, Diane E. [D-CA-33]	D · CA		Mar 7, 2005
Rep. Weldon, Dave [R-FL-15]	R · FL		Mar 7, 2005
Rep. Wexler, Robert [D-FL-19]	D · FL		Mar 7, 2005
Rep. Wilson, Joe [R-SC-2]	R · SC		Mar 7, 2005
Rep. Akin, W. Todd [R-MO-2]	R · MO		Mar 8, 2005
Rep. Blunt, Roy [R-MO-7]	R · MO		Mar 8, 2005
Rep. Lowey, Nita M. [D-NY-18]	D · NY		Mar 8, 2005
Rep. Paul, Ron [R-TX-14]	R · TX		Mar 8, 2005
Rep. Poe, Ted [R-TX-2]	R · TX		Mar 8, 2005

Cosponsor	Party / State	Role	Date Joined
Rep. Hayworth, J. D. [R-AZ-5]	R · AZ		Mar 9, 2005
Rep. Miller, Gary G. [R-CA-42]	R · CA		Mar 9, 2005
Rep. Murphy, Tim [R-PA-18]	R · PA		Mar 10, 2005

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Discharged From	Apr 14, 2005
Ways and Means Committee	House	Referred To	Mar 7, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
109 S 586	Identical bill	Mar 17, 2005: Sponsor introductory remarks on measure. (CR S2984)
109 S 583	Related bill	Mar 9, 2005: Read twice and referred to the Committee on Finance.

Summary (as of Apr 15, 2005)

(This measure has not been amended since it was passed by the Senate on April 13, 2005. The summary of that version is repeated here.)

Amends the Internal Revenue Code to exclude from gross income disaster mitigation payments (in addition to disaster relief payments) paid to property owners pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act or the National Flood Insurance Act (as in effect on the date of enactment of this Act). Exempts property for which excludable payments are received from an increase in cost basis.

Treats any sale or transfer of property to the Federal Government, a State or local government, or an Indian tribal government to implement hazard mitigation under the Robert T. Stafford Disaster Relief and Emergency Assistance Act or the National Flood Insurance Act as an involuntary conversion for purposes of determining the taxable gain from such sale or transfer.

Provides that the amendments made by this Act with respect to the tax exclusion for disaster mitigation payments and the tax treatment of dispositions of property under hazard mitigation programs shall apply to transactions before, on, or after the date of enactment of this Act.

Actions Timeline

- **Apr 15, 2005:** Signed by President.
- **Apr 15, 2005:** Became Public Law No: 109-7.
- **Apr 14, 2005:** Message on Senate action sent to the House.
- **Apr 14, 2005:** Mr. Foley asked unanimous consent that the House agree to the Senate amendment.
- **Apr 14, 2005:** Resolving differences -- House actions: On motion that the House agree to the Senate amendment Agreed to without objection.(consideration: CR H2082-2083; text as House agreed to Senate amendment: CR H2082)
- **Apr 14, 2005:** On motion that the House agree to the Senate amendment Agreed to without objection. (consideration: CR H2082-2083; text as House agreed to Senate amendment: CR H2082)
- **Apr 14, 2005:** Motion to reconsider laid on the table Agreed to without objection.
- **Apr 14, 2005:** Cleared for White House.
- **Apr 14, 2005:** Presented to President.
- **Apr 13, 2005:** Senate Committee on Finance discharged by Unanimous Consent.
- **Apr 13, 2005:** Measure laid before Senate by unanimous consent. (consideration: CR S3604-3605)
- **Apr 13, 2005:** Passed/agreed to in Senate: Passed Senate with an amendment by Unanimous Consent.
- **Apr 13, 2005:** Passed Senate with an amendment by Unanimous Consent.
- **Mar 15, 2005:** Received in the Senate and Read twice and referred to the Committee on Finance.
- **Mar 14, 2005:** Mr. Foley moved to suspend the rules and pass the bill.
- **Mar 14, 2005:** Considered under suspension of the rules. (consideration: CR H1388-1394)
- **Mar 14, 2005:** DEBATE - The House proceeded with forty minutes of debate on H.R. 1134.
- **Mar 14, 2005:** Passed/agreed to in House: On motion to suspend the rules and pass the bill Agreed to by voice vote.(text: CR H1389)
- **Mar 14, 2005:** On motion to suspend the rules and pass the bill Agreed to by voice vote. (text: CR H1389)
- **Mar 14, 2005:** Motion to reconsider laid on the table Agreed to without objection.
- **Mar 7, 2005:** Introduced in House
- **Mar 7, 2005:** Referred to the House Committee on Ways and Means.

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