

S 1696

Hurricane Katrina Tax Relief Act of 2005

**Congress:** 109 (2005–2007, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Sep 13, 2005

**Current Status:** Ordered placed on Senate Legislative Calendar under General Orders. Calendar No. 212.

**Latest Action:** Ordered placed on Senate Legislative Calendar under General Orders. Calendar No. 212. (Sep 15, 2005)

**Official Text:** <https://www.congress.gov/bill/109th-congress/senate-bill/1696>

Sponsor

**Name:** Sen. Grassley, Chuck [R-IA]

**Party:** Republican • **State:** IA • **Chamber:** Senate

Cosponsors (7 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Baucus, Max [D-MT]	D · MT		Sep 13, 2005
Sen. Cochran, Thad [R-MS]	R · MS		Sep 13, 2005
Sen. Landrieu, Mary L. [D-LA]	D · LA		Sep 13, 2005
Sen. Lott, Trent [R-MS]	R · MS		Sep 13, 2005
Sen. Shelby, Richard C. [R-AL]	R · AL		Sep 13, 2005
Sen. Vitter, David [R-LA]	R · LA		Sep 13, 2005
Sen. Craig, Larry E. [R-ID]	R · ID		Sep 15, 2005

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Discharged From	Sep 15, 2005

Subjects & Policy Tags

**Policy Area:**

Taxation

Related Bills

Bill	Relationship	Last Action
109 HR 3768	Related bill	Sep 23, 2005: Became Public Law No: 109-73.

Hurricane Katrina Tax Relief Act of 2005 - Amends the Internal Revenue Code to provide tax relief to Hurricane Katrina victims, including by: (1) permitting penalty-free withdrawals from tax-exempt retirement accounts for disaster relief; (2) allowing certain tax credits for employers and employees affected by Hurricane Katrina; (3) increasing, between August 28 and December 31, 2005, the limitation on individual and corporate charitable cash contributions; (4) permitting tax-free distributions from individual retirement accounts for charitable purposes relating to Hurricane Katrina disaster relief; (5) allowing individuals (in addition to corporations) to claim a tax deduction for charitable contributions of food inventories; (6) allowing an additional personal tax exemption for the housing of individuals displaced by Hurricane Katrina; (7) increasing the standard mileage rate for the tax deduction for charitable usage of a passenger automobiles; (8) excluding from gross income cancellation of certain indebtedness owned by Hurricane Katrina victims; (9) suspending limitations on casualty losses incurred by Hurricane Katrina victims; and (10) authorizing the Secretary of the Treasury to disclose to state officials information concerning the tax status of certain charitable organizations.

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### **Actions Timeline**

- **Sep 15, 2005:** Sponsor introductory remarks on measure. (CR S10066)
- **Sep 15, 2005:** Senate Committee on Finance discharged by Unanimous Consent.
- **Sep 15, 2005:** Senate Committee on Finance discharged by Unanimous Consent.
- **Sep 15, 2005:** Measure laid before Senate by unanimous consent. (consideration: CR S10066-10067)
- **Sep 15, 2005:** Passed/agreed to in Senate: Passed Senate with an amendment by Unanimous Consent.
- **Sep 15, 2005:** Passed Senate with an amendment by Unanimous Consent.
- **Sep 15, 2005:** Ordered held at desk.
- **Sep 15, 2005:** Senate vitiated previous passage.
- **Sep 15, 2005:** Senate vitiated previous action (ordered held at desk) by Unanimous Consent. (consideration: CR S10147)
- **Sep 15, 2005:** Ordered placed on Senate Legislative Calendar under General Orders. Calendar No. 212.
- **Sep 14, 2005:** Sponsor introductory remarks on measure. (CR S10031)
- **Sep 13, 2005:** Introduced in Senate
- **Sep 13, 2005:** Read twice and referred to the Committee on Finance.