

HR 4334

Hurricane Wilma Taxpayer Relief Act of 2005

Congress: 109 (2005–2007, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Nov 15, 2005

Current Status: Referred to the Committee on Ways and Means, and in addition to the Committee on the Budget, for a p

Latest Action: Referred to the Committee on Ways and Means, and in addition to the Committee on the Budget, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned. (Nov 15, 2005)

Official Text: <https://www.congress.gov/bill/109th-congress/house-bill/4334>

Sponsor

Name: Rep. Shaw, E. Clay, Jr. [R-FL-22]

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

Cosponsors (17 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bilirakis, Michael [R-FL-9]	R · FL		Nov 15, 2005
Rep. Brown, Corrine [D-FL-3]	D · FL		Nov 15, 2005
Rep. Brown-Waite, Ginny [R-FL-5]	R · FL		Nov 15, 2005
Rep. Crenshaw, Ander [R-FL-4]	R · FL		Nov 15, 2005
Rep. Davis, Jim [D-FL-11]	D · FL		Nov 15, 2005
Rep. Diaz-Balart, Lincoln [R-FL-21]	R · FL		Nov 15, 2005
Rep. Diaz-Balart, Mario [R-FL-25]	R · FL		Nov 15, 2005
Rep. Foley, Mark [R-FL-16]	R · FL		Nov 15, 2005
Rep. Harris, Katherine [R-FL-13]	R · FL		Nov 15, 2005
Rep. Hastings, Alcee L. [D-FL-23]	D · FL		Nov 15, 2005
Rep. Mack, Connie [R-FL-14]	R · FL		Nov 15, 2005
Rep. Miller, Jeff [R-FL-1]	R · FL		Nov 15, 2005
Rep. Putnam, Adam H. [R-FL-12]	R · FL		Nov 15, 2005
Rep. Ros-Lehtinen, Ileana [R-FL-18]	R · FL		Nov 15, 2005
Rep. Wasserman Schultz, Debbie [D-FL-20]	D · FL		Nov 15, 2005
Rep. Wexler, Robert [D-FL-19]	D · FL		Nov 15, 2005
Rep. Young, C. W. Bill [R-FL-10]	R · FL		Dec 8, 2005

Committee Activity

Committee	Chamber	Activity	Date
Budget Committee	House	Referred To	Nov 15, 2005
Ways and Means Committee	House	Referred To	Nov 15, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Nov 15, 2005)

Hurricane Wilma Taxpayer Relief Act of 2005 - Amends the Internal Revenue to provide tax relief for victims of Hurricane Wilma, including by: (1) exempting retirement plan distributions for Hurricane Wilma relief made after October 23, 2005, and before January 1, 2007, from the penalty for premature retirement plan distributions. (2) allowing three-year income averaging, for income tax purposes, of retirement plan distributions for Hurricane Wilma relief; (3) allowing the recontribution of retirement plan distributions intended for home purchases that were canceled due to Hurricane Wilma; (4) allowing tax-free loans from retirement plans for Hurricane Wilma relief; (5) suspending limitations on the tax deduction for the charitable contributions of corporations for Hurricane Wilma relief; (6) increasing the standard mileage rate for the charitable use of a vehicle for Hurricane Wilma relief; (7) excluding from the gross income of charitable volunteers reimbursements for the use of automobiles to provide Hurricane Wilma relief; (8) suspending limitations on the tax deduction for personal casualty losses attributable to Hurricane Wilma; and (9) extending from two to five years the mandatory replacement period for property compulsorily or involuntarily converted due to Hurricane Wilma.

Declares that any provision of this Act causing an effect on receipts, budget authority, or outlays is designated as an emergency requirement (pursuant to section 402 of H. Con. Res. 95 [109th Congress]).

Actions Timeline

- **Nov 15, 2005:** Introduced in House
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- **Nov 15, 2005:** Referred to the Committee on Ways and Means, and in addition to the Committee on the Budget, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
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