

HR 6602

To provide for the use of amended income tax returns to take into account receipt of certain hurricane-related casualty loss grants by disallowing previously taken casualty loss deductions.

Congress: 110 (2007–2009, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 24, 2008

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jul 24, 2008)

Official Text: <https://www.congress.gov/bill/110th-congress/house-bill/6602>

Sponsor

Name: Rep. Scalise, Steve [R-LA-1]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 24, 2008

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jul 24, 2008)

Allows taxpayers who claimed a tax deduction for a casualty loss to a principal residence resulting from Hurricanes Katrina, Rita, or Wilma and then received a grant as reimbursement for such loss in a subsequent taxable year to file an amended income tax return and reduce such tax deduction by the amount of the reimbursement. Waives interest and penalties on any underpayment of tax resulting from the reduced tax deduction if such underpayment is paid within one year of the filing of the amended tax return.

Actions Timeline

- Jul 24, 2008:** Introduced in House
- Jul 24, 2008:** Referred to the House Committee on Ways and Means.