

## HR 5273

### National Disaster Tax Extenders Act

**Congress:** 111 (2009–2011, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 11, 2010

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

**Latest Action:** Referred to the House Committee on Ways and Means. (May 11, 2010)

**Official Text:** <https://www.congress.gov/bill/111th-congress/house-bill/5273>

### Sponsor

**Name:** Rep. Langevin, James R. [D-RI-2]

**Party:** Democratic • **State:** RI • **Chamber:** House

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Kennedy, Patrick J. [D-RI-1]	D · RI		May 11, 2010

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 11, 2010

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

No related bills are listed.

### Summary (as of May 11, 2010)

National Disaster Tax Extenders Act - Amends the Internal Revenue Code to exclude a casualty loss tax deduction for disaster losses sustained after December 31, 2009, and before January 1, 2011, from an individual's gross income in determining adjusted gross income. Extends through 2010: (1) such casualty loss deduction; (2) expensing of disaster abatement and cleanup expenses; (3) the five-year carryback period of net operating losses attributable to federally declared disasters; and (4) the special depreciation allowance for qualified disaster assistance property.

### Actions Timeline

- **May 11, 2010:** Introduced in House
- **May 11, 2010:** Referred to the House Committee on Ways and Means.