

## HR 5398

Help Disaster Victims Buy a New Home Act of 2010

**Congress:** 111 (2009–2011, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 25, 2010

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

**Latest Action:** Referred to the House Committee on Ways and Means. (May 25, 2010)

**Official Text:** <https://www.congress.gov/bill/111th-congress/house-bill/5398>

### Sponsor

**Name:** Rep. Paul, Ron [R-TX-14]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 25, 2010

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of May 25, 2010)

Help Disaster Victims Buy a New Home Act of 2010 - Amends the Internal Revenue Code to: (1) treat individual taxpayers who purchase a principal residence to replace a principal residence damaged or destroyed by a federally declared disaster as first-time homebuyers for purposes of the tax credit allowed to such homebuyers; (2) allow taxpayers who do not itemize their tax deductions a deduction from gross income for net casualty losses due to a federally declared disaster and permit a carryover of such losses for five years; and (3) exclude from gross income unemployment compensation paid to workers in a federally declared disaster area.

### Actions Timeline

- **May 25, 2010:** Introduced in House
- **May 25, 2010:** Sponsor introductory remarks on measure. (CR E935-936)
- **May 25, 2010:** Referred to the House Committee on Ways and Means.

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