

## HR 2137

Hurricane Sandy Tax Relief Act of 2013

**Congress:** 113 (2013–2015, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 23, 2013

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

**Latest Action:** Referred to the House Committee on Ways and Means. (May 23, 2013)

**Official Text:** <https://www.congress.gov/bill/113th-congress/house-bill/2137>

### Sponsor

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**Name:** Rep. Pascrell, Bill, Jr. [D-NJ-9]

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

**Cosponsors** (39 total)

<b>Cosponsor</b>	<b>Party / State</b>	<b>Role</b>	<b>Date Joined</b>
Rep. Andrews, Robert E. [D-NJ-1]	D · NJ		May 23, 2013
Rep. Bishop, Timothy H. [D-NY-1]	D · NY		May 23, 2013
Rep. Cicilline, David N. [D-RI-1]	D · RI		May 23, 2013
Rep. Courtney, Joe [D-CT-2]	D · CT		May 23, 2013
Rep. Crowley, Joseph [D-NY-14]	D · NY		May 23, 2013
Rep. DeLauro, Rosa L. [D-CT-3]	D · CT		May 23, 2013
Rep. Engel, Eliot L. [D-NY-16]	D · NY		May 23, 2013
Rep. Frelinghuysen, Rodney P. [R-NJ-11]	R · NJ		May 23, 2013
Rep. Grimm, Michael G. [R-NY-11]	R · NY		May 23, 2013
Rep. Holt, Rush [D-NJ-12]	D · NJ		May 23, 2013
Rep. Israel, Steve [D-NY-3]	D · NY		May 23, 2013
Rep. King, Peter T. [R-NY-2]	R · NY		May 23, 2013
Rep. Lance, Leonard [R-NJ-7]	R · NJ		May 23, 2013
Rep. Langevin, James R. [D-RI-2]	D · RI		May 23, 2013
Rep. Larson, John B. [D-CT-1]	D · CT		May 23, 2013
Rep. LoBiondo, Frank A. [R-NJ-2]	R · NJ		May 23, 2013
Rep. McCarthy, Carolyn [D-NY-4]	D · NY		May 23, 2013
Rep. Meeks, Gregory W. [D-NY-5]	D · NY		May 23, 2013
Rep. Meng, Grace [D-NY-6]	D · NY		May 23, 2013
Rep. Nadler, Jerrold [D-NY-10]	D · NY		May 23, 2013
Rep. Pallone, Frank, Jr. [D-NJ-6]	D · NJ		May 23, 2013
Rep. Payne, Donald M., Jr. [D-NJ-10]	D · NJ		May 23, 2013
Rep. Rangel, Charles B. [D-NY-13]	D · NY		May 23, 2013
Rep. Reed, Tom [R-NY-23]	R · NY		May 23, 2013
Rep. Runyan, Jon [R-NJ-3]	R · NJ		May 23, 2013
Rep. Serrano, Jose E. [D-NY-15]	D · NY		May 23, 2013
Rep. Sires, Albio [D-NJ-8]	D · NJ		May 23, 2013
Rep. Smith, Christopher H. [R-NJ-4]	R · NJ		May 23, 2013
Rep. Lewis, John [D-GA-5]	D · GA		Jun 4, 2013
Rep. Lowey, Nita M. [D-NY-17]	D · NY		Jun 11, 2013
Rep. Hanna, Richard L. [R-NY-22]	R · NY		Jul 8, 2013
Rep. Higgins, Brian [D-NY-26]	D · NY		Jul 8, 2013
Rep. Himes, James A. [D-CT-4]	D · CT		Jul 8, 2013
Rep. Tonko, Paul [D-NY-20]	D · NY		Jul 8, 2013
Rep. Maloney, Carolyn B. [D-NY-12]	D · NY		Jul 10, 2013
Rep. Owens, William L. [D-NY-21]	D · NY		Jul 10, 2013
Rep. Maloney, Sean Patrick [D-NY-18]	D · NY		Jul 25, 2013
Rep. Jeffries, Hakeem S. [D-NY-8]	D · NY		Jul 30, 2013
Rep. Velazquez, Nydia M. [D-NY-7]	D · NY		Sep 16, 2013

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 23, 2013

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

*No related bills are listed.*

## Summary (as of May 23, 2013)

Hurricane Sandy Tax Relief Act of 2013 - Amends the Internal Revenue Code to provide tax benefits for individuals and businesses affected by Hurricane Sandy, including:

- an exemption from the gross income limitation for deducting casualty losses attributable to Hurricane Sandy;
- expensing allowances for Hurricane Sandy disaster expenses, disaster assistance property, and environmental remediation expenses;
- treatment of losses attributable to Hurricane Sandy as net operating losses;
- suspension of mortgage revenue bond requirements for residences located in the Hurricane Sandy disaster area;
- an increased charitable tax deduction for Hurricane Sandy disaster relief contributions;
- a special allocation of the new markets tax credit for investments in community development entities serving the disaster area;
- special adjustments to the earned income tax credit and the child tax credit for individuals living in the disaster area;
- a work opportunity tax credit for hiring employees residing in the Hurricane Sandy disaster area;
- authorization for issuance of Hurricane Sandy bonds to finance disaster relief projects;
- an additional allocation of low-income housing credits in states affected by Hurricane Sandy; and
- an exemption from the 10% penalty for premature distributions from a retirement plan to individuals residing in the Hurricane Sandy disaster area.

## Actions Timeline

- **May 23, 2013:** Introduced in House
- **May 23, 2013:** Referred to the House Committee on Ways and Means.