

## HR 4497

To amend the Internal Revenue Code of 1986 to provide tax relief for damages relating to federally declared disasters during September 2013, and for other purposes.

**Congress:** 113 (2013–2015, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Apr 28, 2014

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Apr 28, 2014)

**Official Text:** <https://www.congress.gov/bill/113th-congress/house-bill/4497>

### Sponsor

**Name:** Rep. Gardner, Cory [R-CO-4]

**Party:** Republican • **State:** CO • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Apr 28, 2014

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
113 S 2634	Related bill	<b>Jul 22, 2014:</b> Read twice and referred to the Committee on Finance.
113 HR 5082	Related bill	<b>Jul 11, 2014:</b> Referred to the House Committee on Ways and Means.
113 S 2233	Related bill	<b>Apr 9, 2014:</b> Read twice and referred to the Committee on Finance.

### Summary (as of Apr 28, 2014)

Amends the Internal Revenue Code, with respect to tax relief for federally-declared disasters, to: (1) allow the expensing of qualified disaster expenses (i.e., for removal of debris, demolition, and repair of business-related property) for a disaster occurring during September 2013; (2) allow individual taxpayers an increased tax deduction for charitable contributions made for relief efforts related to a federally-declared disaster which occurs after August 31, 2013, if such contributions are made by December 31, 2014; and (3) allow corporations an increased tax deduction for disaster-related charitable contributions.

## Actions Timeline

---

- **Apr 28, 2014:** Introduced in House
- **Apr 28, 2014:** Referred to the House Committee on Ways and Means.