

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	Jul 22, 2014: Read twice and referred to the Committee on Finance.
113 HR 5082	Related bill	Jul 11, 2014: Referred to the House Committee on Ways and Means.
113 S 2233	Related bill	Apr 9, 2014: 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.

LegiList

CONGRESS, MADE CLEAR.

Search Every Federal Bill, Law, and Vote

LegiList is the fastest way to research Congress. Track any bill from introduction to enactment, see how every legislator voted, follow committee activity, and read the full text of every bill — all in one place, always up to date.

legilist.com

Free Course: Learn How Congress Actually Works

LegiList Learn is a free, self-paced course that walks through the entire legislative process — from drafting a bill to a presidential signature. Seven modules, plain language, no politics. Earn a certificate when you finish.

legilist.com/learn

Developer API: Build Apps on Legislative Data

The LegiList API gives developers direct access to bills, votes, legislators, committees, and more. Start free with 1,000 requests per day — no credit card required. Upgrade to Pro when you need to scale.

legilist.com/api

Public data belongs to the public. — legilist.com