HR 3679

National Disaster Tax Relief Act of 2017

Congress: 115 (2017–2019, Ended)
Chamber: House
Policy Area: Taxation
Introduced: Sep 5, 2017
Current Status: Referred to the House Committee on Ways and Means.
Latest Action: Referred to the House Committee on Ways and Means. (Sep 5, 2017)
Official Text: https://www.congress.gov/bill/115th-congress/house-bill/3679

Sponsor

Name: Rep. Reed, Tom [R-NY-23]
Party: Republican • **State:** NY • **Chamber:** House

Cosponsors (9 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Pascrell, Bill, Jr. [D-NJ-9]	D · NJ		Sep 5, 2017
Rep. Gonzalez, Vicente [D-TX-15]	D · TX		Sep 26, 2017
Rep. Kind, Ron [D-WI-3]	D · WI		Sep 26, 2017
Rep. Larson, John B. [D-CT-1]	D · CT		Sep 26, 2017
Rep. Pallone, Frank, Jr. [D-NJ-6]	D · NJ		Sep 26, 2017
Rep. Smith, Christopher H. [R-NJ-4]	R · NJ		Sep 26, 2017
Rep. LoBiondo, Frank A. [R-NJ-2]	R · NJ		Oct 2, 2017
Rep. Meehan, Patrick [R-PA-7]	R · PA		Oct 2, 2017
Rep. Green, Al [D-TX-9]	D · TX		Oct 3, 2017

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 5, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 HR 4172	Related bill	**Nov 3, 2017:** Referred to the Subcommittee on Health.

Summary (as of Sep 5, 2017)

National Disaster Tax Relief Act of 2017

This bill amends the Internal Revenue Code to provide tax relief for federally-declared disasters in 2012, 2013, 2014, and 2015. For individuals and businesses located in or investing in the affected areas, the bill allows:

- expensing of certain disaster expenses,
- increased deductions for charitable contributions for disaster relief,
- modifications to rules regarding the deduction of losses attributable to disasters,
- waivers of certain mortgage revenue bond requirements,
- an extension of the additional depreciation allowance for business property (bonus depreciation),
- an increased new markets tax credit limitation,
- penalty-free distributions from retirement plans,
- an additional tax exemption for individuals who are displaced,
- an exclusion from gross income for certain cancellations of indebtedness,
- a modified rule for determining the earned income of individuals for the earned income tax credit and the child tax credit,
- an increased rehabilitation tax credit for buildings,
- additional advance refundings of certain tax-exempt bonds,
- disaster area recovery bonds,
- additional low-income housing tax credit allocations,
- payments of disaster assistance to tax-exempt mutual ditch or irrigation companies without affecting their tax-exempt status,
- an exclusion from gross income for disaster mitigation payments received from state and local governments,
- a deduction for payments to a tax-exempt natural disaster fund,
- a five-year replacement period for property for purposes of the exclusion of gain from an involuntary conversion,
- a tax credit for a portion of the wages paid to employees, and
- an enhanced deduction for medical expenses.

Actions Timeline

- **Sep 5, 2017:** Introduced in House
- **Sep 5, 2017:** Referred to the House Committee on Ways and Means.

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