

HR 3823

Disaster Tax Relief and Airport and Airway Extension Act of 2017

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 25, 2017

Current Status: Became Public Law No: 115-63.

Latest Action: Became Public Law No: 115-63. (Sep 29, 2017)

Law: 115-63 (Enacted Sep 29, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/3823>

Sponsor

Name: Rep. Brady, Kevin [R-TX-8]

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

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Curbelo, Carlos [R-FL-26]	R · FL		Sep 25, 2017
Rep. Shuster, Bill [R-PA-9]	R · PA		Sep 25, 2017

Committee Activity

Committee	Chamber	Activity	Date
Budget Committee	House	Referred To	Sep 25, 2017
Energy and Commerce Committee	House	Referred To	Sep 25, 2017
Financial Services Committee	House	Referred To	Sep 25, 2017
Transportation and Infrastructure Committee	House	Referred To	Sep 25, 2017
Ways and Means Committee	House	Referred To	Sep 25, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 HR 6854	Related bill	Sep 20, 2018: Referred to the House Committee on Ways and Means.
115 HR 4397	Related bill	Nov 15, 2017: Referred to the Committee on Ways and Means, and in addition to the Committee on the Budget, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
115 S 1892	Related bill	Sep 28, 2017: Read twice and referred to the Committee on Finance.
115 HRES 538	Procedurally related	Sep 27, 2017: Motion to reconsider laid on the table Agreed to without objection.
115 HR 3172	Related bill	Jul 20, 2017: Referred to the Subcommittee on Health.
115 HR 1422	Related bill	Jul 14, 2017: Placed on the Union Calendar, Calendar No. 155.
115 S 563	Related bill	May 4, 2017: Committee on Banking, Housing, and Urban Affairs. Hearings held. Hearings printed: S.Hrg. 115-16.

Disaster Tax Relief and Airport and Airway Extension Act of 2017

TITLE I--FEDERAL AVIATION PROGRAMS

Sec. 101) This bill reauthorizes for the period October 1, 2017, through March 31, 2018, the airport improvement program.

(Sec. 102) The following expiring authorities are extended through March 31, 2018:

- the competition disclosure requirement under a development project grant for a large hub airport or a medium hub airport;
- the eligibility for small airport grants of sponsors of airports in the Republic of the Marshall Islands, Federated States of Micronesia, and Republic of Palau;
- the air traffic control contract program;
- state and local government compatible land use planning and projects;
- Federal Aviation Administration (FAA) operations;
- the essential air service program and small community air service development program;
- Department of Transportation (DOT) authority to appropriate funds to acquire, establish, and improve air navigation facilities; and
- civil aviation research and development.

The DOT requirement to apportion amounts for airport planning and development and noise compatibility planning and programs to sponsors of primary airports based on the number of passenger boardings is extended through FY2018.

The bill amends the Vision 100--Century of Aviation Reauthorization Act to extend through March 31, 2018:

- the authorization for airport development at Midway Island Airport, and
- the authority of any final order with respect to the eligibility for essential air service compensation.

The bill amends the FAA Modernization and Reform Act of 2012 to extend through:

- FY2018, the requirement for an Inspector General report on participation in FAA programs by disadvantaged small business concerns; and
- March 31, 2018, the pilot program for the redevelopment of airport properties, and the advisory committee for aviation consumer protection.

The bill amends the FAA Extension, Safety, and Security Act of 2016 to extend through March 31, 2018, the prohibition against the FAA discontinuing the contract weather observer program at any airport.

TITLE II--AVIATION REVENUE PROVISIONS

(Sec. 201) The bill amends the Internal Revenue Code to extend through March 31, 2018, the expenditure authority from the Airport and Airway Trust Fund.

(Sec. 202) The excise taxes on aviation fuels and the transportation of persons and property by air are extended through March 31, 2018.

TITLE III--EXPIRING HEALTH PROVISIONS

(Sec. 301) This section amends the Public Health Service Act to extend through the first quarter of FY2018: (1) the Teaching Health Center Graduate Medical Education Program, and (2) the Special Diabetes Program for Indians.

(The Teaching Health Center Graduate Medical Education Program provides payments to outpatient facilities to support training in primary care for medical and dental residents. The Special Diabetes Program for Indians provides funding for the Indian Health Service to award grants for the prevention and treatment of diabetes for American Indians and Alaska Natives.)

(Sec. 302) This section amends the Medicare IVIG Access and Strengthening Medicare and Repaying Taxpayers Act of 2012 to extend through 2020 the Medicare Patient Intravenous Immunoglobulin (IVIG) Demonstration Project. (The project provides payments to Medicare beneficiaries for items and services needed for the in-home administration of IVIG for the treatment of primary immune deficiency diseases. Immunoglobulin therapy is used to temporarily replace some of the antibodies that are missing or not working properly in people with the diseases.)

(Sec. 303) This section amends title XVIII (Medicare) of the Social Security Act to reduce funding for the Medicare Improvement Fund during and after FY2021.

TITLE V--TAX RELIEF FOR HURRICANES HARVEY, IRMA, AND MARIA

This title amends the Internal Revenue Code to allow various tax credits, deductions, and modifications to existing rules for individuals and businesses affected by Hurricanes Harvey, Irma, and Maria.

(Sec. 501) This section specifies the areas and zones that are eligible for the tax provisions included in this title based on Presidential declarations under the Robert T. Stafford Disaster Relief and Emergency Assistance Act for Hurricanes Harvey, Irma, and Maria before September 21, 2017.

(Sec. 502) This section waives the 10% additional tax on early distributions from retirement plans for up to \$100,000 in distributions made on or after August 23, 2017, and before January 1, 2019.

The distributions must be made to an individual: (1) whose principal place of abode on specified dates was in a hurricane disaster area, and (2) who has sustained an economic loss by reason of Hurricanes Harvey, Irma, or Maria.

A taxpayer who has received such a distribution may: (1) repay the distribution by making additional contributions to a retirement account within three years, and (2) include the distribution in gross income by dividing the amount over a three-year period.

This section also: (1) permits individuals to recontribute funds to retirement plans if the funds were distributed for a home purchase in a hurricane disaster area that was cancelled on account of the hurricanes, and (2) increases the limit and extends the repayment deadline for loans from retirement plans.

(Sec. 503) This section allow an employee retention tax credit for employers affected by the hurricanes. The credit is equal to 40% of the qualified wages (up to \$6,000 per employee) paid to an employee whose principal place of employment on specified dates was in a hurricane disaster zone.

"Qualified wages" include wages that: (1) are paid or incurred on or after August 23, 2017, and before January 1, 2018; and (2) occurred during the period that begins when the trade or business became inoperable at the principal place of

employment of the employee immediately before the hurricane and ends when the trade or business has resumed significant operations.

(Sec. 504) The bill modifies the deduction for charitable contributions to temporarily suspend the limitations on charitable contributions made before December 31, 2017, for relief efforts in the hurricane disaster areas.

The bill modifies the deduction for personal casualty losses in the hurricane disaster areas to eliminate: (1) the requirement for losses to exceed 10% of adjusted gross income to qualify for the deduction, and (2) the requirement to itemize.

For the purposes of determining earned income for the earned income tax credit and the child tax credit, taxpayers in the hurricane disaster areas may use earned income from the immediately preceding years.

The Department of the Treasury must pay: (1) to the U.S. Virgin Islands amounts equal to the loss in revenues to the U.S. Virgin Islands by reason of the provisions of this title, and (2) to Puerto Rico amounts equal to the aggregate benefits that would have been provided to residents of Puerto Rico by reason of the provisions of this title if a mirror code tax system had been in effect in Puerto Rico.

(Sec. 505) The bill designates this title as an emergency requirement pursuant to the Statutory Pay-As-You-Go Act of 2010 (PAYGO) and the FY2010 congressional budget resolution.

Actions Timeline

- **Sep 29, 2017:** Presented to President.
- **Sep 29, 2017:** Signed by President.
- **Sep 29, 2017:** Became Public Law No: 115-63.
- **Sep 28, 2017:** Pursuant to clause 1(c) of rule 19, further consideration of H.R. 3823 resumed. (consideration: CR H7602-7614)
- **Sep 28, 2017:** Mr. Nadler moved to recommit with instructions to the Committee on Ways and Means. (text: CR H7603-7610)
- **Sep 28, 2017:** DEBATE - The House proceeded with 10 minutes of debate on the Nadler motion to recommit with instructions. The instructions contained in the motion seek to report the same back to the House forthwith with an amendment to increase by \$1 billion the amount appropriated to Puerto Rico and the U.S. Virgin Islands.
- **Sep 28, 2017:** The previous question on the motion to recommit with instructions was ordered without objection.
- **Sep 28, 2017:** On motion to recommit with instructions Failed by the Yeas and Nays: 188 - 227 (Roll no. 541).
- **Sep 28, 2017:** Passed/agreed to in House: On passage Passed by the Yeas and Nays: 264 - 155 (Roll no. 542). (text: CR 9/25/2017 H7457-7463)
- **Sep 28, 2017:** On passage Passed by the Yeas and Nays: 264 - 155 (Roll no. 542). (text: CR 9/25/2017 H7457-7463)
- **Sep 28, 2017:** Received in the Senate, read twice.
- **Sep 28, 2017:** Measure laid before Senate by unanimous consent. (consideration: CR S6205)
- **Sep 28, 2017:** Passed/agreed to in Senate: Passed Senate with an amendment by Voice Vote.
- **Sep 28, 2017:** Passed Senate with an amendment by Voice Vote.
- **Sep 28, 2017:** Message on Senate action sent to the House.
- **Sep 28, 2017:** Mr. Smith (NE) asked unanimous consent to take from the Speaker's Table and agree to the Senate amendment.
- **Sep 28, 2017:** Resolving differences -- House actions: On motion that the House agree to the Senate amendment Agreed to without objection. (consideration: CR H7633)
- **Sep 28, 2017:** On motion that the House agree to the Senate amendment Agreed to without objection. (consideration: CR H7633)
- **Sep 28, 2017:** Motion to reconsider laid on the table Agreed to without objection.
- **Sep 27, 2017:** Rule H. Res. 538 passed House.
- **Sep 27, 2017:** Considered under the provisions of rule H. Res. 538. (consideration: CR H7553-7567)
- **Sep 27, 2017:** Rule provides for consideration of H.R. 3823 with 1 hour of general debate. Previous question shall be considered as ordered without intervening motions except motion to recommit with or without instructions. Measure will be considered read. Bill is closed to amendments. The amendment printed in the report of the Committee on Rules shall be considered as adopted. The rule also provides for suspension authority on the legislative day of September 28, 2017.
- **Sep 27, 2017:** DEBATE - The House proceeded with one hour of debate on H.R. 3823.
- **Sep 27, 2017:** The previous question was ordered pursuant to the rule.
- **Sep 27, 2017:** POSTPONED PROCEEDINGS - Pursuant to clause 1(c) of rule 19, further consideration of H.R. 3823 is postponed.
- **Sep 26, 2017:** Rules Committee Resolution H. Res. 538 Reported to House. Rule provides for consideration of H.R. 3823 with 1 hour of general debate. Previous question shall be considered as ordered without intervening motions except motion to recommit with or without instructions. Measure will be considered read. Bill is closed to amendments. The amendment printed in the report of the Committee on Rules shall be considered as adopted. The rule also provides for suspension authority on the legislative day of September 28, 2017.
- **Sep 25, 2017:** Introduced in House
- **Sep 25, 2017:** Referred to the Committee on Ways and Means, and in addition to the Committees on Transportation and Infrastructure, Energy and Commerce, Financial Services, and the Budget, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
- **Sep 25, 2017:** Mr. Curbelo (FL) moved to suspend the rules and pass the bill.
- **Sep 25, 2017:** Considered under suspension of the rules. (consideration: CR H7457-7469)
- **Sep 25, 2017:** DEBATE - The House proceeded with forty minutes of debate on H.R. 3823.
- **Sep 25, 2017:** At the conclusion of debate, the Yeas and Nays were demanded and ordered. Pursuant to the provisions

of clause 8, rule XX, the Chair announced that further proceedings on the motion would be postponed.

- **Sep 25, 2017:** Considered as unfinished business. (consideration: CR H7473)
- **Sep 25, 2017:** Failed of passage/not agreed to in House: On motion to suspend the rules and pass the bill Failed by the Yeas and Nays: (2/3 required): 245 - 171 (Roll no. 530).
- **Sep 25, 2017:** On motion to suspend the rules and pass the bill Failed by the Yeas and Nays: (2/3 required): 245 - 171 (Roll no. 530).