HR 1148

2018 Natural Disasters Tax Relief Act

Congress: 116 (2019–2021, Ended)
Chamber: House
Policy Area: Taxation
Introduced: Feb 11, 2019
Current Status: Referred to the House Committee on Ways and Means.
Latest Action: Referred to the House Committee on Ways and Means. (Feb 11, 2019)
Official Text: https://www.congress.gov/bill/116th-congress/house-bill/1148

Sponsor

Name: Rep. Rice, Tom [R-SC-7]
Party: Republican • **State:** SC • **Chamber:** House

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Del. Sablan, Gregorio Kilili Camacho [D-MP-At Large]	D · MP		Feb 11, 2019
Rep. Dunn, Neal P. [R-FL-2]	R · FL		Feb 11, 2019
Rep. Gaetz, Matt [R-FL-1]	R · FL		Feb 26, 2019

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 11, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 HR 3301	Related bill	**Jan 21, 2020:** Placed on the Union Calendar, Calendar No. 300.
116 HR 3287	Related bill	**Jun 13, 2019:** Referred to the House Committee on Ways and Means.
116 HR 2284	Related bill	**Apr 10, 2019:** Referred to the House Committee on Ways and Means.
116 S 1133	Related bill	**Apr 10, 2019:** Read twice and referred to the Committee on Finance.
116 HR 2145	Related bill	**Apr 9, 2019:** Referred to the House Committee on Ways and Means.
116 HR 1095	Related bill	**Feb 7, 2019:** Referred to the House Committee on Ways and Means.
116 HR 536	Related bill	**Jan 14, 2019:** Referred to the House Committee on Ways and Means.

Summary (as of Feb 11, 2019)

2018 Natural Disasters Tax Relief Act

This bill permits penalty-free distributions from tax-exempt retirement plans for disaster-related purposes. It also allows an employer whose business was closed during a natural disaster an employee retention credit for 40% of the first $6,000 in wages paid to an eligible employee.

The bill allows a temporary suspension of limitations on charitable contributions made for relief efforts in one or more qualified disaster areas and sets forth special rules for personal casualty losses and for determining the earned income tax credit for individuals residing in qualified disaster areas or zones.

The bill provides for a mandatory 60-day extension of certain tax deadlines for individuals and business owners in a disaster area.

Actions Timeline

- **Feb 11, 2019:** Introduced in House
- **Feb 11, 2019:** Referred to the House Committee on Ways and Means.

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