

HR 1444

Forest Recovery Act

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Feb 28, 2019

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

Latest Action: Referred to the House Committee on Ways and Means. (Feb 28, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/1444>

Sponsor

Name: Rep. Carter, Earl L. "Buddy" [R-GA-1]

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

Cosponsors (40 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Babin, Brian [R-TX-36]	R · TX		Feb 28, 2019
Rep. Cartwright, Matt [D-PA-8]	D · PA		Feb 28, 2019
Rep. Dunn, Neal P. [R-FL-2]	R · FL		Feb 28, 2019
Rep. Guest, Michael [R-MS-3]	R · MS		Feb 28, 2019
Rep. Hice, Jody B. [R-GA-10]	R · GA		Feb 28, 2019
Rep. Kelly, Trent [R-MS-1]	R · MS		Feb 28, 2019
Rep. Marshall, Roger [R-KS-1]	R · KS		Feb 28, 2019
Rep. Pingree, Chellie [D-ME-1]	D · ME		Feb 28, 2019
Rep. Scott, Austin [R-GA-8]	R · GA		Feb 28, 2019
Rep. Tipton, Scott R. [R-CO-3]	R · CO		Feb 28, 2019
Rep. Westerman, Bruce [R-AR-4]	R · AR		Feb 28, 2019
Rep. Kuster, Ann M. [D-NH-2]	D · NH		Mar 6, 2019
Rep. Allen, Rick W. [R-GA-12]	R · GA		Apr 3, 2019
Rep. Graves, Tom [R-GA-14]	R · GA		Apr 3, 2019
Rep. Yoho, Ted S. [R-FL-3]	R · FL		Apr 3, 2019
Rep. Roby, Martha [R-AL-2]	R · AL		Apr 8, 2019
Rep. Bishop, Sanford D., Jr. [D-GA-2]	D · GA		Apr 30, 2019
Rep. Rutherford, John H. [R-FL-4]	R · FL		Apr 30, 2019
Rep. Abraham, Ralph Lee [R-LA-5]	R · LA		May 7, 2019
Rep. Rogers, Mike D. [R-AL-3]	R · AL		May 7, 2019
Rep. Palazzo, Steven M. [R-MS-4]	R · MS		May 10, 2019
Rep. Wilson, Joe [R-SC-2]	R · SC		May 10, 2019
Rep. Byrne, Bradley [R-AL-1]	R · AL		May 15, 2019
Rep. Hastings, Alcee L. [D-FL-20]	D · FL		May 22, 2019
Rep. Hill, J. French [R-AR-2]	R · AR		Jun 10, 2019
Rep. Mast, Brian J. [R-FL-18]	R · FL		Jun 10, 2019
Rep. Sewell, Terri A. [D-AL-7]	D · AL		Jun 18, 2019
Rep. Ferguson, A. Drew, IV [R-GA-3]	R · GA		Jul 9, 2019
Rep. Mullin, Markwayne [R-OK-2]	R · OK		Jul 15, 2019
Rep. Johnson, Mike [R-LA-4]	R · LA		Jul 23, 2019
Rep. Luria, Elaine G. [D-VA-2]	D · VA		Sep 9, 2019
Rep. Scott, David [D-GA-13]	D · GA		Sep 9, 2019
Rep. Trone, David J. [D-MD-6]	D · MD		Sep 9, 2019
Rep. Spanberger, Abigail Davis [D-VA-7]	D · VA		Jan 8, 2020
Rep. Stefanik, Elise M. [R-NY-21]	R · NY		Feb 7, 2020
Rep. Norman, Ralph [R-SC-5]	R · SC		Feb 25, 2020
Rep. Lawson, Al, Jr. [D-FL-5]	D · FL		Mar 3, 2020
Rep. Collins, Doug [R-GA-9]	R · GA		May 12, 2020
Rep. DesJarlais, Scott [R-TN-4]	R · TN		Oct 6, 2020
Rep. Brooks, Mo [R-AL-5]	R · AL		Oct 30, 2020

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 28, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 S 1687	Identical bill	May 23, 2019: Read twice and referred to the Committee on Finance.

Summary (as of Feb 28, 2019)

Forest Recovery Act

This bill modifies the tax deduction for casualty losses to establish special rules for losses of uncut timber.

In the case of the loss of uncut timber from fire, storm, other casualty, or theft, the basis used for determining the amount of the deduction may not be less than the excess of (1) the fair market value of the uncut timber determined immediately before the loss was sustained, over (2) the salvage value of the timber.

The rule applies only if (1) the timber was held for the purpose of being cut and sold, and (2) the uncut timber subject to the loss is reforested within five years of the loss.

The bill also exempts casualty losses from uncut timber from the rule restricting the deduction for personal casualty losses to losses attributable to a federally declared disaster.

Actions Timeline

- **Feb 28, 2019:** Introduced in House
- **Feb 28, 2019:** Referred to the House Committee on Ways and Means.

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