

HR 2145

Disaster Tax Relief Act of 2019

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Apr 9, 2019

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

Latest Action: Referred to the House Committee on Ways and Means. (Apr 9, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/2145>

Sponsor

Name: Rep. Rice, Tom [R-SC-7]

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

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Dunn, Neal P. [R-FL-2]	R · FL		Apr 9, 2019
Rep. Rouzer, David [R-NC-7]	R · NC		Apr 9, 2019
Rep. Scott, Austin [R-GA-8]	R · GA		Apr 9, 2019

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Apr 9, 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 1865	Related bill	Dec 20, 2019: Became Public Law No: 116-94.
116 S 2544	Related bill	Sep 25, 2019: Read twice and referred to the Committee on Finance.
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 S 617	Related bill	Mar 4, 2019: Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 28.
116 HR 1148	Related bill	Feb 11, 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.

Disaster Tax Relief Act of 2019

This bill allows various tax credits, tax deductions, and modifications to existing rules for individuals and businesses affected by certain federally declared disasters that began after January 1, 2018, and before the enactment of this bill.

With respect to individuals and businesses in the affected areas, the bill

- waives the 10% additional tax on certain early distributions from retirement plans,
- permits individuals to recontribute funds to retirement plans if the funds were distributed for a home purchase that was cancelled on account of a disaster,
- increases the limit and extends the repayment deadline for loans from retirement plans,
- allows an employee retention tax credit for employers affected by disasters,
- temporarily suspends the limitation on tax deductions for charitable contributions for relief efforts in disaster areas,
- modifies the rules for the deduction for personal casualty losses,
- allows taxpayers residing in disaster areas to use earned income from the immediately preceding year for the purpose of determining earned income for the earned income tax credit and the child tax credit, and
- automatically extends tax filing deadlines for taxpayers who have a principal residence or place of business located in a disaster area.

The bill also requires the Department of the Treasury to make payments to certain U.S. possessions to either compensate for revenue lost due to specified provisions in the bill or allow residents to benefit from the provisions.

Actions Timeline

- **Apr 9, 2019:** Introduced in House
- **Apr 9, 2019:** Referred to the House Committee on Ways and Means.