

HR 2284

Disaster Tax Relief Act of 2019

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Apr 10, 2019

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

Latest Action: Referred to the House Committee on Ways and Means. (Apr 10, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/2284>

Sponsor

Name: Rep. Smith, Adrian [R-NE-3]

Party: Republican • State: NE • Chamber: House

Cosponsors (6 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Axne, Cynthia [D-IA-3]	D · IA		Apr 10, 2019
Rep. Bacon, Don [R-NE-2]	R · NE		Apr 10, 2019
Rep. Finkenauer, Abby [D-IA-1]	D · IA		Apr 10, 2019
Rep. Fortenberry, Jeff [R-NE-1]	R · NE		Apr 10, 2019
Rep. King, Steve [R-IA-4]	R · IA		Apr 10, 2019
Rep. Loebsack, David [D-IA-2]	D · IA		Apr 10, 2019

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Apr 10, 2019

Subjects & Policy Tags

Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
116 HR 3301	Related bill	<b>Jan 21, 2020:</b> Placed on the Union Calendar, Calendar No. 300.
116 HR 1865	Related bill	<b>Dec 20, 2019:</b> Became Public Law No: 116-94.
116 S 2544	Related bill	<b>Sep 25, 2019:</b> Read twice and referred to the Committee on Finance.
116 HR 4415	Related bill	<b>Sep 19, 2019:</b> Referred to the House Committee on Ways and Means.
116 HR 3287	Related bill	<b>Jun 13, 2019:</b> Referred to the House Committee on Ways and Means.
116 S 1133	Identical bill	<b>Apr 10, 2019:</b> Read twice and referred to the Committee on Finance.
116 HR 2145	Related bill	<b>Apr 9, 2019:</b> Referred to the House Committee on Ways and Means.
116 S 617	Related bill	<b>Mar 4, 2019:</b> Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 28.
116 HR 1148	Related bill	<b>Feb 11, 2019:</b> Referred to the House Committee on Ways and Means.
116 HR 536	Related bill	<b>Jan 14, 2019:</b> Referred to the House Committee on Ways and Means.

## Summary (as of Apr 10, 2019)

### 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 federally declared disasters that occurred after December 31, 2018, and before April 15, 2019.

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 retribute 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 increases the limitation on tax deductions for charitable contributions for relief efforts in disaster areas,
- modifies the rules for the deduction for personal casualty losses, and
- 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.

### Actions Timeline

- **Apr 10, 2019:** Introduced in House
- **Apr 10, 2019:** Referred to the House Committee on Ways and Means.