

## S 2544

### Hurricanes Florence and Michael and California Wildfire Tax Relief Act

**Congress:** 116 (2019–2021, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Sep 25, 2019

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Sep 25, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/senate-bill/2544>

### Sponsor

**Name:** Sen. Burr, Richard [R-NC]

**Party:** Republican • **State:** NC • **Chamber:** Senate

### Cosponsors (6 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Feinstein, Dianne [D-CA]	D · CA		Sep 25, 2019
Sen. Graham, Lindsey [R-SC]	R · SC		Sep 25, 2019
Sen. Harris, Kamala D. [D-CA]	D · CA		Sep 25, 2019
Sen. Isakson, Johnny [R-GA]	R · GA		Sep 25, 2019
Sen. Rubio, Marco [R-FL]	R · FL		Sep 25, 2019
Sen. Tillis, Thomas [R-NC]	R · NC		Sep 25, 2019

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 25, 2019

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
116 HR 2284	Related bill	<b>Apr 10, 2019:</b> Referred to the House Committee on Ways and Means.
116 S 1133	Related 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 HR 536	Related bill	<b>Jan 14, 2019:</b> Referred to the House Committee on Ways and Means.

## **Hurricanes Florence and Michael and California Wildfire Tax Relief Act**

This bill provides for tax relief for individuals in areas affected by Hurricanes Florence and Michael and the California wildfires. Specifically, it

- allows tax-free distributions from tax-preferred pension plans for disaster-related expenses,
- increases the limit on allowable loans from pension plans,
- allows employers in disaster areas a tax credit to assist in retaining employees affected by disasters,
- suspends the limitation on the tax deduction for charitable contributions for disaster relief,
- allows nonitemizing taxpayers to claim personal casualty losses, and
- allows the use of earned income for the preceding year for claiming the earning income and child tax credits.

## **Actions Timeline**

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- **Sep 25, 2019:** Introduced in Senate
- **Sep 25, 2019:** Read twice and referred to the Committee on Finance.