

S 5039

A bill to amend the Internal Revenue Code of 1986 to modify the automatic extension of certain deadlines in the case of taxpayers affected by federally declared disasters, and for other purposes.

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Dec 16, 2020

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

Latest Action: Read twice and referred to the Committee on Finance. (Dec 16, 2020)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/5039>

Sponsor

Name: Sen. Portman, Rob [R-OH]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Dec 16, 2020

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 HR 9023	Identical bill	Dec 17, 2020: Referred to the House Committee on Ways and Means.

Summary (as of Dec 16, 2020)

This bill modifies the mandatory extension of certain tax filing and other tax-related deadlines for taxpayers affected by federally declared disasters and rules for postponing certain tax filing or payment requirements due to service in a combat zone or a contingency operation. It also tolls the deadline for filing a petition in the Tax Court if the location for filing the petition is inaccessible.

Actions Timeline

- **Dec 16, 2020:** Introduced in Senate
- **Dec 16, 2020:** Read twice and referred to the Committee on Finance.