

## S 5257

A bill to amend the Internal Revenue Code of 1986 to extend the time during which a qualified disaster may have occurred for purposes of the special rules for personal casualty losses.

**Congress:** 117 (2021–2023, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Dec 14, 2022

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Dec 14, 2022)

**Official Text:** <https://www.congress.gov/bill/117th-congress/senate-bill/5257>

### Sponsor

**Name:** Sen. Cassidy, Bill [R-LA]

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

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Feinstein, Dianne [D-CA]	D · CA		Dec 14, 2022

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Dec 14, 2022

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

No related bills are listed.

### Summary (as of Dec 14, 2022)

This bill extends through December 31, 2023, the tax relief for individuals and businesses in presidentially-declared disaster areas declared on or after January 1, 2020.

### Actions Timeline

- **Dec 14, 2022:** Introduced in Senate
- **Dec 14, 2022:** Read twice and referred to the Committee on Finance.