

## S 3711

### Protect Innocent Victims Of Taxation After Fire Act

**Congress:** 118 (2023–2025, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jan 31, 2024

**Current Status:** Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S3)

**Latest Action:** Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S311) (Jan 31, 2024)

**Official Text:** <https://www.congress.gov/bill/118th-congress/senate-bill/3711>

### Sponsor

**Name:** Sen. Padilla, Alex [D-CA]

**Party:** Democratic • **State:** CA • **Chamber:** Senate

### Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Cassidy, Bill [R-LA]	R · LA		Jan 31, 2024
Sen. Lummis, Cynthia M. [R-WY]	R · WY		Jan 31, 2024
Sen. Tester, Jon [D-MT]	D · MT		Jan 31, 2024
Sen. Merkley, Jeff [D-OR]	D · OR		Nov 20, 2024

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 31, 2024

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
118 HR 5863	Related bill	<b>Dec 12, 2024:</b> Became Public Law No: 118-148.
118 HR 7024	Related bill	<b>Aug 1, 2024:</b> Motion by Senator Schumer to reconsider the vote by which cloture on the motion to proceed to the measure was not invoked (Record Vote No. 230) made in Senate.
118 HR 4970	Related bill	<b>Jul 27, 2023:</b> Referred to the House Committee on Ways and Means.

## **Protect Innocent Victims Of Taxation After Fire Act**

This bill excludes from gross income, for income tax purposes, any amount received by an individual taxpayer as a qualified wildfire relief payment. Such payments are compensation for losses, expenses, or damages (including compensation for additional living expenses, certain lost wages, personal injury, death, or emotional distress) incurred as a result of a qualified wildfire disaster. The exclusion only applies to payments received after 2019, and before January 1, 2026.

## **Actions Timeline**

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- **Jan 31, 2024:** Introduced in Senate
- **Jan 31, 2024:** Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S311)