

## HR 4305

Shelter Act

**Congress:** 118 (2023–2025, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jun 22, 2023

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jun 22, 2023)

**Official Text:** <https://www.congress.gov/bill/118th-congress/house-bill/4305>

### Sponsor

**Name:** Rep. Salazar, Maria Elvira [R-FL-27]

**Party:** Republican • **State:** FL • **Chamber:** House

### Cosponsors (7 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Gimenez, Carlos A. [R-FL-28]	R · FL		Jun 22, 2023
Rep. Peters, Scott H. [D-CA-50]	D · CA		Jun 22, 2023
Rep. Pettersen, Brittany [D-CO-7]	D · CO		Jun 22, 2023
Rep. Steube, W. Gregory [R-FL-17]	R · FL		Jun 22, 2023
Rep. D'Esposito, Anthony [R-NY-4]	R · NY		Jul 11, 2023
Rep. Davis, Donald G. [D-NC-1]	D · NC		Jul 11, 2023
Rep. Gottheimer, Josh [D-NJ-5]	D · NJ		Oct 25, 2024

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jun 22, 2023

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
118 S 2106	Identical bill	<b>Jun 22, 2023:</b> Read twice and referred to the Committee on Finance.

## Shelter Act

This bill allows individual and business taxpayers a new tax credit for 25% of qualified disaster mitigation expenditures. The credit is limited to \$2,500 and \$5,000 for individual taxpayers and business taxpayers respectively.

The bill defines *qualified disaster mitigation expenditures* to include expenditures to modify or improve a dwelling unit located in an area in which a federal natural disaster declaration has been made within the preceding five-year period.

## Actions Timeline

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- **Jun 22, 2023:** Introduced in House
- **Jun 22, 2023:** Referred to the House Committee on Ways and Means.