

HR 1169

Wildfire Victim Tax Relief and Recovery Act

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Feb 10, 2025

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

Latest Action: Referred to the House Committee on Ways and Means. (Feb 10, 2025)

Official Text: https://www.congress.gov/bill/119th-congress/house-bill/1169

Sponsor

Name: Rep. Jackson, Ronny [R-TX-13]
Party: Republican • State: TX • Chamber: House

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Van Duyne, Beth [R-TX-24]	R · TX		Feb 25, 2025

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 10, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
119 S 496	Identical bill	Feb 10, 2025: Read twice and referred to the Committee on Finance.

Wildfire Victim Tax Relief and Recovery Act

This bill allows farmers to defer taxes on gain from the sale or exchange of livestock because of a fire. (Conditions apply.) The bill also allows individuals to exclude from gross income (for tax purposes) certain disaster relief payments received in connection with specific Texas wildfires.

Currently, farmers may defer gain on the sale or exchange of livestock (other than poultry) held for draft, breeding, or dairy purposes due to drought, flood, or other weather-related conditions for two years (four years if attributable to a federally-declared disaster). Otherwise, under current law, gain on the sale of livestock (including poultry) due to such weather-related conditions attributable to a federally-declared disaster may be deferred for one year. (Conditions apply.)

The bill adds fire to the list of circumstances for which the gain on the sale or exchange of livestock may be deferred, thus allowing farmers to defer such gains for up to four years (depending on the type of livestock and whether the sale is attributable to a federally-declared disaster).

The bill also allows individuals to exclude from gross income payments received from federal, state, or local government agencies or Xcel Energy (or any subsidiary, insurer, or agent of Xcel Energy) as compensation for unreimbursed losses, damages, and certain expenses attributable to the

- Smokehouse Creek, 687 Reamer, and Roughneck Fires (Hutchinson County, Texas, February and March 2024);
- Windy Deuce Fire (Moore County, Texas, February 2024); and
- Grape Vine Creek Fire (Gray County, Texas, February 2024).

Actions Timeline

- **Feb 10, 2025:** Introduced in House
- **Feb 10, 2025:** Referred to the House Committee on Ways and Means.

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