

S 132

Filing Relief for Natural Disasters Act

Congress: 119 (2025–2027, Current)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 16, 2025

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

Latest Action: Read twice and referred to the Committee on Finance. (Jan 16, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/senate-bill/132>

Sponsor

Name: Sen. Cortez Masto, Catherine [D-NV]

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

Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Blackburn, Marsha [R-TN]	R · TN		Jan 16, 2025
Sen. Kennedy, John [R-LA]	R · LA		Jan 16, 2025
Sen. Van Hollen, Chris [D-MD]	D · MD		Jan 16, 2025
Sen. Hoeven, John [R-ND]	R · ND		Apr 2, 2025

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 16, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
119 HR 517	Related bill	Jul 24, 2025: Became Public Law No: 119-29.
119 HR 517	Identical bill	Jul 24, 2025: Became Public Law No: 119-29.

Filing Relief for Natural Disasters Act

This bill authorizes the Internal Revenue Service (IRS) to postpone federal tax deadlines for taxpayers affected by a qualified state declared disaster, upon written request by the state governor. The bill also increases the automatic extension of federal tax deadlines for certain taxpayers.

Under current law, the IRS may postpone federal tax deadlines for taxpayers affected by a federally declared disaster, including (but not limited to) deadlines for (1) filing federal tax returns, (2) paying federal taxes, (3) making retirement plan contributions, and (4) tax assessments and collections.

The bill authorizes the IRS to postpone such federal tax deadlines for taxpayers affected by a qualified state declared disaster upon written request by the state's governor (or the District of Columbia mayor). Under the bill, a state includes the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands.

The bill defines *qualified state declared disaster* as any natural catastrophe, fire, flood, or explosion that causes damage of sufficient severity and magnitude to warrant a request to postpone such federal tax deadlines.

Further, under current law, an automatic 60-day extension of such federal tax deadlines applies to certain relief workers, individuals killed or injured as a result of a federally declared disaster, and taxpayers whose principal residence, business, or tax records are located in a federally declared disaster area.

The bill increases to 120 days the automatic extension of federal tax deadlines for these taxpayers.

