

HR 1491

Disaster Related Extension of Deadlines Act

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Feb 21, 2025

Current Status: Became Public Law No: 119-64.

Latest Action: Became Public Law No: 119-64. (Dec 26, 2025)

Law: 119-64 (Enacted Dec 26, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/house-bill/1491>

Sponsor

Name: Rep. Murphy, Gregory F. [R-NC-3]

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

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Panetta, Jimmy [D-CA-19]	D · CA		Feb 21, 2025
Rep. Moore, Tim [R-NC-14]	R · NC		Mar 3, 2025

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 1, 2025
Finance Committee	Senate	Discharged From	Dec 11, 2025
Ways and Means Committee	House	Reported By	Mar 27, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
119 S 1438	Identical bill	Apr 10, 2025: Read twice and referred to the Committee on Finance.

Disaster Related Extension of Deadlines Act

This bill requires the Internal Revenue Service (IRS) to treat the postponement of the federal tax return deadline due to a federally declared disaster or certain other events as an extension of such deadline for purposes of calculating the limit on a tax refund. The bill also provides that the IRS's deadline for sending certain notices includes such postponement.

Under current law, a tax refund claim must be filed within three years of the date that the federal tax return is filed. (Some exceptions apply.) The tax refund amount generally is limited to federal taxes paid within the three years preceding the tax refund claim plus any extension of the federal tax return deadline (lookback period). The postponement of the federal tax return deadline is not an extension for purposes of the lookback period. (Thus, certain tax payments made before the federal tax return is filed may be excluded from the lookback period.)

Under the bill, a federal tax return deadline postponed due to a federally declared disaster or certain other events must be treated as an extension of such deadline for purposes of the lookback period.

Under current law, the IRS is required to mail a notice and demand for tax payment within 60 days of an assessment but not before the tax payment due date.

The bill provides that the tax payment due date includes the postponement of the tax payment deadline due to a federally declared disaster or certain other events.

Apr 1, 2025: Passed/agreed to in House: On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 423 - 0 (Roll no. 88).

- **Apr 1, 2025:** On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 423 - 0 (Roll no. 88). (text: 03/31/2025 CR H1353)
- **Apr 1, 2025:** Motion to reconsider laid on the table Agreed to without objection.
- **Apr 1, 2025:** Received in the Senate and Read twice and referred to the Committee on Finance.
- **Mar 31, 2025:** Mr. Smith (MO) moved to suspend the rules and pass the bill, as amended.
- **Mar 31, 2025:** Considered under suspension of the rules. (consideration: CR H1353)
- **Mar 31, 2025:** DEBATE - The House proceeded with forty minutes of debate on H.R. 1491.
- **Mar 31, 2025:** At the conclusion of debate, the Yeas and Nays were demanded and ordered. Pursuant to the provisions of clause 8, rule XX, the Chair announced that further proceedings on the motion would be postponed.
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- **Mar 27, 2025:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 119-43.
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- **Mar 27, 2025:** Placed on the Union Calendar, Calendar No. 30.
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