

## HR 1849

Disaster Mitigation and Tax Parity Act of 2025

**Congress:** 119 (2025–2027, Current)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 5, 2025

**Current Status:** ASSUMING FIRST SPONSORSHIP - Mr. Murphy asked unanimous consent that he may hereafter be considered

**Latest Action:** ASSUMING FIRST SPONSORSHIP - Mr. Murphy asked unanimous consent that he may hereafter be considered as the first sponsor of H.R. 1849, a bill originally introduced by Representative LaMalfa, for the purpose of adding cosponsors and requesting reprintings pursuant to clause 7 of rule XII. Agreed to without objection. (Feb 4, 2026)

**Official Text:** <https://www.congress.gov/bill/119th-congress/house-bill/1849>

### Sponsor

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**Name:** Rep. LaMalfa, Doug [R-CA-1]

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

## Cosponsors (28 total)

| Cosponsor                          | Party / State | Role | Date Joined  |
|------------------------------------|---------------|------|--------------|
| Rep. Brownley, Julia [D-CA-26]     | D · CA        |      | Mar 5, 2025  |
| Rep. Chu, Judy [D-CA-28]           | D · CA        |      | Mar 5, 2025  |
| Rep. Davis, Danny K. [D-IL-7]      | D · IL        |      | Mar 5, 2025  |
| Rep. Fitzgerald, Scott [R-WI-5]    | R · WI        |      | Mar 5, 2025  |
| Rep. Higgins, Clay [R-LA-3]        | R · LA        |      | Mar 5, 2025  |
| Rep. Mullin, Kevin [D-CA-15]       | D · CA        |      | Mar 5, 2025  |
| Rep. Murphy, Gregory F. [R-NC-3]   | R · NC        |      | Mar 5, 2025  |
| Rep. Peters, Scott H. [D-CA-50]    | D · CA        |      | Mar 5, 2025  |
| Rep. Pettersen, Brittany [D-CO-7]  | D · CO        |      | Mar 5, 2025  |
| Rep. Rouzer, David [R-NC-7]        | R · NC        |      | Mar 5, 2025  |
| Rep. Sewell, Terri A. [D-AL-7]     | D · AL        |      | Mar 5, 2025  |
| Rep. Thompson, Mike [D-CA-4]       | D · CA        |      | Mar 5, 2025  |
| Rep. Valadao, David G. [R-CA-22]   | R · CA        |      | Mar 5, 2025  |
| Rep. Obernolte, Jay [R-CA-23]      | R · CA        |      | Mar 6, 2025  |
| Rep. Ross, Deborah K. [D-NC-2]     | D · NC        |      | Mar 6, 2025  |
| Rep. Calvert, Ken [R-CA-41]        | R · CA        |      | Mar 21, 2025 |
| Rep. Moore, Barry [R-AL-1]         | R · AL        |      | Jun 5, 2025  |
| Rep. Rogers, Mike D. [R-AL-3]      | R · AL        |      | Jun 5, 2025  |
| Rep. Edwards, Chuck [R-NC-11]      | R · NC        |      | Sep 26, 2025 |
| Rep. Huffman, Jared [D-CA-2]       | D · CA        |      | Sep 26, 2025 |
| Rep. McDowell, Addison P. [R-NC-6] | R · NC        |      | Oct 3, 2025  |
| Rep. Davis, Donald G. [D-NC-1]     | D · NC        |      | Nov 20, 2025 |
| Rep. Panetta, Jimmy [D-CA-19]      | D · CA        |      | Nov 20, 2025 |
| Rep. Levin, Mike [D-CA-49]         | D · CA        |      | Nov 25, 2025 |
| Rep. Min, Dave [D-CA-47]           | D · CA        |      | Dec 17, 2025 |
| Rep. Tran, Derek [D-CA-45]         | D · CA        |      | Dec 18, 2025 |
| Rep. Vargas, Juan [D-CA-52]        | D · CA        |      | Apr 22, 2026 |
| Rep. Gooden, Lance [R-TX-5]        | R · TX        |      | May 19, 2026 |

## Committee Activity

| Committee                | Chamber | Activity    | Date        |
|--------------------------|---------|-------------|-------------|
| Ways and Means Committee | House   | Referred To | Mar 5, 2025 |

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

| Bill      | Relationship | Last Action   |
|-----------|--------------|---|
| 119 S 336 | Related bill | <b>Jan 30, 2025:</b> Read twice and referred to the Committee on Finance. |

## **Disaster Mitigation and Tax Parity Act of 2025**

This bill excludes from gross income, for federal income tax purposes, payments received from a state catastrophe loss mitigation program by an individual for the purpose of making improvements to the individual's property that mitigate the impact of certain disasters.

Under current law, individuals may exclude from gross income, for federal income tax purposes, payments received under the Robert T. Stafford Disaster Relief and Emergency Assistance Act or the National Flood Insurance Act (as in effect on April 15, 2005) for hazard mitigation. (Some exceptions apply.) Further, under current law, such payments do not increase the basis of the property for which the payments are made.

The bill allows a similar exclusion from gross income for certain payments received by an individual from a program established by

- a state (or any political subdivision or instrumentality of the state),
- a joint powers authority, or
- an entity that was established by the state to provide essential or basic property insurance and is regulated by the state.

Under the bill, such payments must be for making improvements to the individual's property for the sole purpose of reducing damage that would be done to the property by a windstorm, earthquake, flood, or wildfire.

Finally, the bill provides that such payments from a state catastrophe loss mitigation program do not increase the basis of the property for which the payments are made.

## **Actions Timeline**

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- **Feb 4, 2026:** ASSUMING FIRST SPONSORSHIP - Mr. Murphy asked unanimous consent that he may hereafter be considered as the first sponsor of H.R. 1849, a bill originally introduced by Representative LaMalfa, for the purpose of adding cosponsors and requesting reprintings pursuant to clause 7 of rule XII. Agreed to without objection.
- **Mar 5, 2025:** Introduced in House
- **Mar 5, 2025:** Referred to the House Committee on Ways and Means.

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