

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

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

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

Cosponsors (26 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

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	Jan 30, 2025: 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.

- Mar 5, 2025:** Introduced in House
- **Mar 5, 2025:** Referred to the House Committee on Ways and Means.
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