

HR 517

Filing Relief for Natural Disasters Act

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Jan 16, 2025

Current Status: Became Public Law No: 119-29.

Latest Action: Became Public Law No: 119-29. (Jul 24, 2025)

Law: 119-29 (Enacted Jul 24, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/house-bill/517>

Sponsor

Name: Rep. Kustoff, David [R-TN-8]

Party: Republican • State: TN • Chamber: House

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Chu, Judy [D-CA-28]	D · CA		Jan 16, 2025

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Discharged From	Jul 10, 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 132	Identical bill	Jan 16, 2025: Read twice and referred to the Committee on Finance.

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.

Actions Timeline

- Jul 24, 2025: Signed by President.
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- Jul 24, 2025: Became Public Law No: 119-29.
- Jul 17, 2025: Presented to President.
- Jul 17, 2025: Presented to President.
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- Jul 14, 2025: Message on Senate action sent to the House.
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- Jul 10, 2025: Senate Committee on Finance discharged by Unanimous Consent.
- Jul 10, 2025: Senate Committee on Finance discharged by Unanimous Consent. (consideration: CR S4321)
- Jul 10, 2025: Passed/agreed to in Senate: Passed Senate without amendment by Unanimous Consent.
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- Apr 1, 2025: Received in the Senate and Read twice and referred to the Committee on Finance.
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- 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 H1347-1348)
- Mar 31, 2025: DEBATE - The House proceeded with forty minutes of debate on H.R. 517.
- 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.

- **Mar 31, 2025:** Considered as unfinished business. (consideration: CR H1356)
- **Mar 31, 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): 388 - 0 (Roll no. 84). (text: CR H1347: 1)
- **Mar 31, 2025:** On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 388 - 0 (Roll no. 84). (text: CR H1347)
- **Mar 31, 2025:** Motion to reconsider laid on the table Agreed to without objection.
- **Mar 31, 2025:** Mr. Smith (MO) moved to suspend the rules and pass the bill, as amended.
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- **Mar 27, 2025:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 119-44.
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- **Feb 26, 2025:** Committee Consideration and Mark-up Session Held
- **Feb 26, 2025:** Ordered to be Reported in the Nature of a Substitute (Amended) by the Yeas and Nays: 42 - 0.

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- **Jan 16, 2025:** Referred to the House Committee on Ways and Means.
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