

HR 5366

Doug LaMalfa Federal Disaster Tax Relief Certainty Act

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Sep 15, 2025

Current Status: Became Public Law No: 119-108.

Latest Action: Became Public Law No: 119-108. (Sep 11, 2026)

Law: 119-108 (Enacted Sep 11, 2026)

Official Text: <https://www.congress.gov/bill/119th-congress/house-bill/5366>

Sponsor

Name: Rep. Steube, W. Gregory [R-FL-17]

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

Cosponsors (14 total)

Cosponsor	Party / State	Role	Date Joined
Rep. LaMalfa, Doug [R-CA-1]	R · CA		Sep 15, 2025
Rep. Panetta, Jimmy [D-CA-19]	D · CA		Sep 15, 2025
Rep. Thompson, Mike [D-CA-4]	D · CA		Sep 15, 2025
Rep. Vindman, Eugene Simon [D-VA-7]	D · VA		Sep 30, 2025
Rep. Neguse, Joe [D-CO-2]	D · CO		Oct 8, 2025
Rep. Crow, Jason [D-CO-6]	D · CO		Dec 18, 2025
Rep. Min, Dave [D-CA-47]	D · CA		Dec 18, 2025
Rep. Tokuda, Jill N. [D-HI-2]	D · HI		Jan 8, 2026
Rep. Donalds, Byron [R-FL-19]	R · FL		Mar 24, 2026
Rep. Bilirakis, Gus M. [R-FL-12]	R · FL		Mar 25, 2026
Rep. Diaz-Balart, Mario [R-FL-26]	R · FL		Mar 25, 2026
Rep. Moore, Gwen [D-WI-4]	D · WI		Mar 25, 2026
Rep. Bergman, Jack [R-MI-1]	R · MI		Apr 9, 2026
Rep. Wilson, Joe [R-SC-2]	R · SC		Apr 9, 2026

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 28, 2026
Finance Committee	Senate	Discharged From	Aug 7, 2026
Ways and Means Committee	House	Referred To	Sep 15, 2025
Ways and Means Committee	House	Markup By	Mar 25, 2026
Ways and Means Committee	House	Reported By	Apr 9, 2026

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
119 HR 7825	Related bill	Mar 5, 2026: Referred to the House Committee on Ways and Means.
119 S 3372	Public law contains the text	Dec 4, 2025: Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S8514)
119 S 3372	Related bill	Dec 4, 2025: Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S8514)
119 HR 5225	Related bill	Sep 9, 2025: Referred to the House Committee on Ways and Means.
119 S 2744	Identical bill	Sep 9, 2025: Read twice and referred to the Committee on Finance.
119 S 2744	Related bill	Sep 9, 2025: Read twice and referred to the Committee on Finance.

Summary (as of Sep 11, 2026)

Doug LaMalfa Federal Disaster Tax Relief Certainty Act

This act extends the federal tax deduction for qualified disaster-related personal casualty losses and the exclusion from gross income of qualified wildfire relief payments.

Under current law, unreimbursed personal casualty losses arising in a qualified disaster area (qualified disaster-related personal casualty losses) are deductible (as an itemized tax deduction or as part of the standard tax deduction) if such losses exceed \$500 per casualty. A *qualified disaster area* is an area with respect to which a major disaster has been declared during the period beginning in 2020 and ending 60 days after July 4, 2025, if the incident period begins on or after December 28, 2019, and on or before July 4, 2025.

The act extends the federal tax deduction for qualified disaster-related personal casualty losses by defining a *qualified disaster area* as an area with respect to which a major disaster has been declared if the incident period begins on or after December 28, 2019, and before January 1, 2027.

The act provides that the exclusion from gross income of qualified wildfire relief payments applies to such payments attributable to forest or range fires declared a federal disaster after 2014 and before 2027, regardless of when such payments are received. (Currently, qualified wildfire relief payments attributable to forest or range fires declared a federal disaster after 2014 and received after 2019 and before 2026 may be excluded from gross income.)

The act also provides statutory authority for several related tax rules.

Actions Timeline

- **Sep 11, 2026:** Signed by President.
- **Sep 3, 2026:** Presented to President.
- **Aug 10, 2026:** Message on Senate action sent to the House.
- **Aug 7, 2026:** Senate Committee on Finance discharged by Unanimous Consent.
- **Aug 7, 2026:** Passed/agreed to in Senate: Passed Senate without amendment by Unanimous Consent.
- **Aug 7, 2026:** Passed Senate without amendment by Unanimous Consent. (consideration: CR S4547)
- **Aug 7, 2026:** Passed Senate without amendment by Unanimous Consent.
- **Apr 28, 2026:** Received in the Senate and Read twice and referred to the Committee on Finance.
- **Apr 27, 2026:** Mr. Smith (MO) moved to suspend the rules and pass the bill, as amended.
- **Apr 27, 2026:** Considered under suspension of the rules. (consideration: CR H3107-3110)
- **Apr 27, 2026:** DEBATE - The House proceeded with forty minutes of debate on H.R. 5366.
- **Apr 27, 2026:** Passed/agreed to in House: On motion to suspend the rules and pass the bill, as amended Agreed to by voice vote. (text: CR H3107-3108)
- **Apr 27, 2026:** On motion to suspend the rules and pass the bill, as amended Agreed to by voice vote. (text: CR H3107-3108)
- **Apr 27, 2026:** Motion to reconsider laid on the table Agreed to without objection.
- **Apr 27, 2026:** Passed/agreed to in House: On motion to suspend the rules and pass the bill, as amended Agreed to by voice vote.
- **Apr 9, 2026:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 119-605.
- **Apr 9, 2026:** Placed on the Union Calendar, Calendar No. 525.
- **Mar 25, 2026:** Committee Consideration and Mark-up Session Held
- **Mar 25, 2026:** Ordered to be Reported in the Nature of a Substitute by the Yeas and Nays: 43 - 0.
- **Mar 25, 2026:** Ordered to be Reported by the Yeas and Nays: 43 - 0.
- **Sep 15, 2025:** Introduced in House
- **Sep 15, 2025:** Referred to the House Committee on Ways and Means.

LegiList

CONGRESS, MADE CLEAR.

Search Every Federal Bill, Law, and Vote

LegiList is the fastest way to research Congress. Track any bill from introduction to enactment, see how every legislator voted, follow committee activity, and read the full text of every bill — all in one place, always up to date.

legilist.com

Free Course: Learn How Congress Actually Works

LegiList Learn is a free, self-paced course that walks through the entire legislative process — from drafting a bill to a presidential signature. Seven modules, plain language, no politics. Earn a certificate when you finish.

legilist.com/learn

Developer API: Build Apps on Legislative Data

The LegiList API gives developers direct access to bills, votes, legislators, committees, and more. Start free with 1,000 requests per day — no credit card required. Upgrade to Pro when you need to scale.

legilist.com/api

Public data belongs to the public. — legilist.com