One Hundred Nineteenth Congress
of the
United States of America

AT THE FIRST SESSION

Begun and held at the City of Washington on Friday,
the third day of January, two thousand and twenty-five

An Act

To amend the Internal Revenue Code of 1986 to modify the rules for postponing certain deadlines by reason of disaster.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Filing Relief for Natural Disasters Act".

SEC. 2. MODIFICATION OF RULES FOR POSTPONING CERTAIN DEADLINES BY REASON OF DISASTER.

(a) AUTHORITY TO POSTPONE FEDERAL TAX DEADLINES BY REASON OF STATE-DECLARED DISASTERS.—Section 7508A of the Internal Revenue Code of 1986 is amended by redesignating subsections (c), (d), and (e) as subsections (d), (e), and (f), respectively, and by inserting after subsection (b) the following new subsection:

"(c) SPECIAL RULE FOR STATE-DECLARED DISASTERS.—

"(1) IN GENERAL.—The Secretary (after consultation with the Administrator of the Federal Emergency Management Agency) may, upon the written request of the Governor of a State (or the Mayor, in the case of the District of Columbia), apply the rules of subsections (a) and (b) to a qualified State declared disaster in the same manner as a disaster, fire, or action otherwise described in subsection (a).

"(2) QUALIFIED STATE DECLARED DISASTER.—For purposes of this section, the term 'qualified State declared disaster' means, with respect to any State, any natural catastrophe (including any hurricane, tornado, storm, high water, winddriven water, tidal wave, tsunami, earthquake, volcanic eruption, landslide, mudslide, snowstorm, or drought), or, regardless of cause, any fire, flood, or explosion, in any part of the State, which in the determination of the Governor of such State (or the Mayor, in the case of the District of Columbia) causes damage of sufficient severity and magnitude to warrant the application of the rules of this section.

"(3) STATE.—For purposes of this section, the term 'State' includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.".

(b) MANDATORY EXTENSIONS EXTENDED TO 120 DAYS.—Section 7508A(e) of such Code, as redesignated by subsection (a), is amended—

(1) by striking "60 days" in paragraph (1)(B) thereof and inserting "120 days",

(2) by striking "60-day" in paragraph (6) thereof and inserting "120-day", and

(3) by striking "60-DAY" in the heading and inserting "120-DAY".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to declarations made after the date of the enactment of this Act.

Speaker of the House of Representatives.

Vice President of the United States and
President of the Senate.