

119TH CONGRESS  
1ST SESSION

# H. R. 517

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IN THE SENATE OF THE UNITED STATES

APRIL 1 (legislative day, MARCH 31), 2025

Received; read twice and referred to the Committee on Finance

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## AN ACT

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

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Filing Relief for Nat-  
3 ural Disasters Act”.

4 **SEC. 2. MODIFICATION OF RULES FOR POSTPONING CER-**  
5 **TAIN DEADLINES BY REASON OF DISASTER.**

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

12 “(c) **SPECIAL RULE FOR STATE-DECLARED DISAS-**  
13 **TERS.—**

14 “(1) **IN GENERAL.—**The Secretary (after con-  
15 sultation with the Administrator of the Federal  
16 Emergency Management Agency) may, upon the  
17 written request of the Governor of a State (or the  
18 Mayor, in the case of the District of Columbia),  
19 apply the rules of subsections (a) and (b) to a quali-  
20 fied State declared disaster in the same manner as  
21 a disaster, fire, or action otherwise described in sub-  
22 section (a).

23 “(2) **QUALIFIED STATE DECLARED DIS-**  
24 **ASTER.—**For purposes of this section, the term  
25 ‘qualified State declared disaster’ means, with re-  
26 spect to any State, any natural catastrophe (includ-

1       ing any hurricane, tornado, storm, high water,  
2       winddriven water, tidal wave, tsunami, earthquake,  
3       volcanic eruption, landslide, mudslide, snowstorm, or  
4       drought), or, regardless of cause, any fire, flood, or  
5       explosion, in any part of the State, which in the de-  
6       termination of the Governor of such State (or the  
7       Mayor, in the case of the District of Columbia)  
8       causes damage of sufficient severity and magnitude  
9       to warrant the application of the rules of this sec-  
10      tion.

11           “(3) STATE.—For purposes of this section, the  
12      term ‘State’ includes the District of Columbia, the  
13      Commonwealth of Puerto Rico, the Virgin Islands,  
14      Guam, American Samoa, and the Commonwealth of  
15      the Northern Mariana Islands.”.

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

19           (1) by striking “60 days” in paragraph (1)(B)  
20      thereof and inserting “120 days”,

21           (2) by striking “60-day” in paragraph (6)  
22      thereof and inserting “120-day”, and

23           (3) by striking “60-DAY” in the heading and in-  
24      serting “120-DAY”.

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

Passed the House of Representatives March 31,  
2025.

Attest:                   KEVIN F. MCCUMBER,  
*Clerk.*