

116TH CONGRESS
1ST SESSION

H. R. 1095

To amend the Internal Revenue Code of 1986 to automatically postpone certain deadlines in the case of taxpayers located in a disaster area.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 7, 2019

Mr. RICE of South Carolina introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to automatically postpone certain deadlines in the case of taxpayers located in a disaster area.

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

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Disaster Certainty Act
5 of 2019”.

6 **SEC. 2. AUTOMATIC EXTENSION OF FILING DEADLINE.**

7 (a) IN GENERAL.—Section 7508A of the Internal
8 Revenue Code of 1986 is amended by adding at the end
9 the following new subsection:

1 “(d) MANDATORY 60-DAY EXTENSION.—In the case
2 of—

3 “(1) any individual whose principal place of
4 abode is in a disaster area (as defined in section
5 165(i)(5)(B)), and

6 “(2) any taxpayer if the taxpayer’s principal
7 place of business (other than the business of per-
8 forming services of an employee) is located in a dis-
9 aster area (as so defined),

10 the period beginning on the earliest incident date specified
11 in the declaration to which such area relates and ending
12 on the date which is 60 days after the latest incident date
13 so specified shall be disregarded in the same manner as
14 a period specified under subsection (a).”.

15 (b) EFFECTIVE DATE.—The amendment made by
16 this section shall apply to federally declared disasters de-
17 clared after December 31, 2018.

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