

118TH CONGRESS  
1ST SESSION

# H. R. 1331

To treat Hurricane Ian as a qualified disaster for purposes of determining the tax treatment of certain disaster-related personal casualty losses.

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IN THE HOUSE OF REPRESENTATIVES

MARCH 1, 2023

Mr. STEUBE introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To treat Hurricane Ian as a qualified disaster for purposes of determining the tax treatment of certain disaster-related personal casualty losses.

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. HURRICANE IAN TREATED AS QUALIFIED DIS-**  
4 **ASTER FOR PURPOSES OF TAX TREATMENT**  
5 **OF CERTAIN DISASTER-RELATED PERSONAL**  
6 **CASUALTY LOSSES.**

7 In the case of any taxable year ending after August  
8 31, 2022, for purposes of section 304(b) of the Taxpayer  
9 Certainty and Disaster Tax Relief Act of 2020, the term  
10 “qualified disaster area” shall include any area with re-

1 spect to which a major disaster was declared, during the  
2 period beginning on September 22, 2022, and ending on  
3 the date of the enactment of this Act, by the President  
4 under section 401 of the Robert T. Stafford Disaster Re-  
5 lief and Emergency Assistance Act by reason of Hurricane  
6 Ian.

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