

116TH CONGRESS
1ST SESSION

H. R. 3251

To amend the Internal Revenue Code of 1986 to repeal the temporary rule limiting personal casualty losses to only disaster-related losses.

IN THE HOUSE OF REPRESENTATIVES

JUNE 13, 2019

Mr. COURTNEY (for himself, Mr. LARSON of Connecticut, and Ms. KUSTER of New Hampshire) 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 repeal the temporary rule limiting personal casualty losses to only disaster-related 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. REPEAL OF TEMPORARY RULE LIMITING PER-**
4 **SONAL CASUALTY LOSSES TO ONLY DIS-**
5 **ASTER-RELATED LOSSES.**

6 (a) IN GENERAL.—Section 165(h) of the Internal
7 Revenue Code of 1986 is amended by striking paragraph
8 (5).

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2017.

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