

116TH CONGRESS
2D SESSION

H. R. 9023

To amend the Internal Revenue Code of 1986 to modify the automatic extension of certain deadlines in the case of taxpayers affected by Federally declared disasters, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 17, 2020

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 modify the automatic extension of certain deadlines in the case of taxpayers affected by Federally declared disasters, and for other purposes.

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. MODIFICATION OF AUTOMATIC EXTENSION OF**
4 **CERTAIN DEADLINES IN THE CASE OF TAX-**
5 **PAYERS AFFECTED BY FEDERALLY DE-**
6 **CLARED DISASTERS.**

7 (a) IN GENERAL.—Section 7508A(d)(1) of the Inter-
8 nal Revenue Code of 1986 is amended—

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to any period for performing an
3 act which has not expired before the date of the enactment
4 of this Act.

5 **SEC. 3. TOLLING OF TIME FOR FILING A PETITION WITH**
6 **THE TAX COURT.**

7 (a) IN GENERAL.—Section 7451 of the Internal Rev-
8 enue Code of 1986 is amended—

9 (1) by striking “The Tax Court” and inserting
10 the following:

11 “(a) FEES.—The Tax Court”, and

12 (2) by adding at the end the following new sub-
13 section:

14 “(b) TOLLING OF TIME IN CERTAIN CASES.—Not-
15 withstanding any other provision of this title, in any case
16 in which the location for filing a petition or the office of
17 the clerk of the Tax Court is inaccessible (including by
18 reason of a lapse in appropriations), the relevant time pe-
19 riod for filing such petition shall be tolled—

20 “(1) in any case in which the period of inacces-
21 sibility was not more than 5 days, for the number
22 of days within such period, and

23 “(2) in any case in which the period of inacces-
24 sibility was 5 days or more, for the number of days
25 within such period plus an additional 14 days.”.

1 (b) CONFORMING AMENDMENTS.—

2 (1) The heading for section 7451 of the Inter-
3 nal Revenue Code of 1986 is amended by striking
4 “**FEE FOR FILING PETITION**” and inserting “**PE-**
5 **TITIONS**”.

6 (2) The item in the table of contents for part
7 II of subchapter C of chapter 76 of such Code is
8 amended by striking “Fee for filing petition” and in-
9 serting “Petitions”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to petitions required to be timely
12 filed (determined without regard to the amendments made
13 by this section) on or after February 1, 2020.

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