

111TH CONGRESS  
2D SESSION

# H. R. 5273

To amend the Internal Revenue Code of 1986 to extend certain tax benefits relating to certain disasters.

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IN THE HOUSE OF REPRESENTATIVES

MAY 11, 2010

Mr. LANGEVIN (for himself and Mr. KENNEDY) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to extend certain tax benefits relating to certain disasters.

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 “National Disaster Tax  
5 Extenders Act”.

6 **SEC. 2. CASUALTY LOSS DEDUCTION FOR DISASTER LOSS**

7 **ALLOWED WHETHER OR NOT TAXPAYER**

8 **ITEMIZES OTHER DEDUCTIONS.**

9 (a) IN GENERAL.—Subsection (a) of section 62 of  
10 such Code (defining adjusted gross income) is amended

1 by inserting after paragraph (21) the following new para-  
2 graph:

3           “(22) DISASTER LOSSES.—The deduction al-  
4           lowed by section 165 for any loss attributable to a  
5           disaster occurring—

6                   “(A) in an area subsequently determined  
7                   by the President to warrant assistance by the  
8                   Federal Government under the Robert T. Staf-  
9                   ford Disaster Relief and Emergency Assistance  
10                  Act, and

11                  “(B) before January 1, 2011.”.

12           (b) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to losses sustained after December  
14 31, 2009, by individuals residing in areas warranting as-  
15 sistance as determined by the President after such date.

16 **SEC. 3. DEDUCTIBILITY OF PERSONAL CASUALTY LOSSES**  
17                   **ATTRIBUTABLE TO FEDERALLY DECLARED**  
18                   **DISASTERS.**

19           (a) IN GENERAL.—Subclause (I) of section  
20 165(h)(3)(B)(i) is amended by striking “January 1,  
21 2010” and inserting “January 1, 2011”.

22           (b) EFFECTIVE DATE.—Except as otherwise provided  
23 in this subsection, the amendments made by this section  
24 shall apply to losses attributable to disasters occurring  
25 after December 31, 2009.

1 **SEC. 4. EXPENSING OF CERTAIN QUALIFIED DISASTER EX-**  
2 **PENSES.**

3 (a) IN GENERAL.—Subparagraph (A) of section  
4 198A(b)(2) is amended by striking “January 1, 2010”  
5 and inserting “January 1, 2011”.

6 (b) EFFECTIVE DATE.—The amendment made by  
7 this section shall apply to expenditures on account of dis-  
8 asters occurring after December 31, 2009.

9 **SEC. 5. FIVE-YEAR CARRYBACK OF NET OPERATING**  
10 **LOSSES ATTRIBUTABLE TO FEDERALLY DE-**  
11 **CLARED DISASTERS.**

12 (a) IN GENERAL.—Subclause (I) of section  
13 172(j)(1)(A)(i) is amended by striking “January 1, 2010”  
14 and inserting “January 1, 2011”.

15 (b) EFFECTIVE DATE.—The amendment made by  
16 this section shall apply to losses attributable to disasters  
17 occurring after December 31, 2009.

18 **SEC. 6. EXPENSING AND SPECIAL DEPRECIATION ALLOW-**  
19 **ANCE FOR QUALIFIED DISASTER ASSISTANCE**  
20 **PROPERTY.**

21 (a) IN GENERAL.—Subclause (I) of section  
22 168(n)(2)(A)(ii) is amended by striking “January 1,  
23 2010” and inserting “January 1, 2011”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to disasters occurring after Decem-  
3 ber 31, 2009.

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