

117TH CONGRESS
1ST SESSION

H. R. 5027

To amend the Internal Revenue Code of 1986 to provide relief for taxpayers affected by disasters or other critical events.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 13, 2021

Mr. RICE of South Carolina (for himself and Ms. DELBENE) 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 provide relief for taxpayers affected by disasters or other critical events.

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 “Automatic Relief for
5 Taxpayers Affected by Major Disasters and Critical
6 Events Act”.

1 **SEC. 2. MODIFICATION OF AUTOMATIC EXTENSION OF CER-**
2 **TAIN DEADLINES IN THE CASE OF TAX-**
3 **PAYERS AFFECTED BY FEDERALLY DE-**
4 **CLARED DISASTERS.**

5 (a) IN GENERAL.—Section 7508A(d) of the Internal
6 Revenue Code of 1986 is amended—

7 (1) in paragraph (1)—

8 (A) by striking “the latest incident date so
9 specified” in subparagraph (B) and inserting
10 “the later of such earliest incident date de-
11 scribed in subparagraph (A) or the date such
12 declaration was issued”; and

13 (B) by striking “in the same manner as a
14 period specified under subsection (a)” and in-
15 serting “in determining, under the internal rev-
16 enue laws, in respect of any tax liability of such
17 qualified taxpayer, whether any of the acts de-
18 scribed in subparagraphs (A) through (F) of
19 section 7508(a)(1) were performed within the
20 time prescribed therefor (determined without
21 regard to extension under any other provision
22 of this subtitle for periods after the date deter-
23 mined under subparagraph (B))”;

24 (2) by striking paragraph (3) and inserting the
25 following:

1 “(3) DISASTER AREA.—For purposes of this
 2 subsection, the term ‘disaster area’ means an area
 3 in which a major disaster for which the President
 4 provides financial assistance under section 408 of
 5 the Robert T. Stafford Disaster Relief and Emer-
 6 gency Assistance Act (42 U.S.C. 5174) occurs.”;
 7 and

8 (3) by adding at the end the following:

9 “(6) MULTIPLE DECLARATIONS.—For purposes
 10 of paragraph (1), in the case of multiple declarations
 11 relating to a disaster area which are issued within
 12 a 60-day period, a separate period shall be deter-
 13 mined under such paragraph with respect to each
 14 such declaration.”.

15 (b) EFFECTIVE DATE.—The amendment made by
 16 this section shall apply to federally declared disasters de-
 17 clared after the date of enactment of this Act.

18 **SEC. 3. MODIFICATIONS OF RULES FOR POSTPONING CER-**
 19 **TAIN ACTS BY REASON OF SERVICE IN COM-**
 20 **BAT ZONE OR CONTINGENCY OPERATION.**

21 (a) IN GENERAL.—Section 7508(a)(1) of the Internal
 22 Revenue Code of 1986 is amended—

23 (1) by striking subparagraph (C) and inserting
 24 the following:

1 “(C) Filing a petition with the Tax Court,
 2 or filing a notice of appeal from a decision of
 3 the Tax Court;” and

4 (2) by inserting “or in respect of any erroneous
 5 refund” after “any tax” in subparagraph (J).

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

10 **SEC. 4. TOLLING OF TIME FOR FILING A PETITION WITH**
 11 **THE TAX COURT.**

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

14 (1) by striking “The Tax Court” and inserting
 15 the following:

16 “(a) FEES.—The Tax Court”; and

17 (2) by adding at the end the following new sub-
 18 section:

19 “(b) TOLLING OF TIME IN CERTAIN CASES.—

20 “(1) IN GENERAL.—Notwithstanding any other
 21 provision of this title, in any case (including by rea-
 22 son of a lapse in appropriations) in which a filing lo-
 23 cation is inaccessible or otherwise unavailable to the
 24 general public on the date a petition is due, the rel-
 25 evant time period for filing such petition shall be

1 tolled for the number of days within the period of
 2 inaccessibility plus an additional 14 days.

3 “(2) FILING LOCATION.—For purposes of this
 4 subsection, the term ‘filing location’ means—

5 “(A) the office of the clerk of the Tax
 6 Court, or

7 “(B) any on-line portal made available by
 8 the Tax Court for electronic filing of peti-
 9 tions.”.

10 (b) CONFORMING AMENDMENTS.—

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

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

19 (c) EFFECTIVE DATE.—The amendments made by
 20 this section shall apply to petitions required to be timely
 21 filed (determined without regard to the amendments made
 22 by this section) after the date of enactment of this Act.

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