

111TH CONGRESS  
1ST SESSION

# H. R. 4052

To amend the Internal Revenue Code of 1986 to make certain disaster relief provisions permanent.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 6, 2009

Mr. KIND (for himself, Mr. CARNAHAN, Mr. DAVIS of Alabama, Mr. HERGER, Mr. MELANCON, Mr. PAUL, and Mr. TANNER) 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 make certain disaster relief provisions permanent.

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 “Fair Disaster Tax Re-  
5 lief Act of 2009”.

6 **SEC. 2. CERTAIN DISASTER RELIEF PROVISIONS MADE**  
7 **PERMANENT.**

8 (a) LOSSES.—

1           (1) IN GENERAL.—Section 165(h)(3)(B)(i)(I) of  
2 the Internal Revenue Code of 1986 is amended by  
3 striking “before January 1, 2010”.

4           (2) LIMITATION ON INDIVIDUAL LOSS PER CAS-  
5 UALTY.—Section 165(h)(1) of such Code is amended  
6 by striking “(\$100 for taxable years beginning after  
7 December 31, 2009)”.

8           (3) EFFECTIVE DATE.—

9           (A) IN GENERAL.—The amendment made  
10 by paragraph (1) shall apply to disasters de-  
11 clared in taxable years beginning after Decem-  
12 ber 31, 2009.

13           (B) INCREASE IN CASUALTY.—The amend-  
14 ment made by paragraph (2) shall apply to tax-  
15 able years beginning after December 31, 2009.

16           (b) EXPENSING OF QUALIFIED DISASTER EX-  
17 PENSES.—

18           (1) IN GENERAL.—Section 198A(b)(2)(A) of  
19 such Code is amended by striking “occurring before  
20 January 1, 2010”.

21           (2) EFFECTIVE DATE.—The amendment made  
22 by paragraph (1) shall apply to amounts paid or in-  
23 curred after December 31, 2010, in connection with  
24 disasters declared after such date.

1 (c) NET OPERATING LOSSES ATTRIBUTABLE TO  
2 FEDERALLY DECLARED DISASTERS.—

3 (1) IN GENERAL.—Section 172(j)(1)(A)(i)(I) of  
4 such Code is amended by striking “occurring before  
5 January 1, 2010”.

6 (2) EFFECTIVE DATE.—The amendment made  
7 by paragraph (1) shall apply to losses arising in tax-  
8 able years beginning after December 31, 2009, in  
9 connection with disasters declared after such date.

10 (d) WAIVER OF CERTAIN MORTGAGE REVENUE  
11 BOND REQUIREMENTS FOLLOWING FEDERALLY DE-  
12 CLARED DISASTERS.—

13 (1) IN GENERAL.—Section 143(k)(12) of such  
14 Code is amended—

15 (A) in subparagraph (A)(i) by striking “oc-  
16 ccurring before January 1, 2010”, and

17 (B) in subparagraph (B)(i) by striking  
18 “occurring before January 1, 2010,”.

19 (2) EFFECTIVE DATE.—The amendment made  
20 by paragraph (1) shall apply to disasters occurring  
21 after December 31, 2009.

22 (e) SPECIAL DEPRECIATION ALLOWANCE FOR  
23 QUALIFIED DISASTER PROPERTY.—

1           (1) IN GENERAL.—Section 168(n)(2)(A)(ii)(I)  
2 of such Code is amended by striking “occurring be-  
3 fore January 1, 2010”.

4           (2) EFFECTIVE DATE.—The amendment made  
5 by paragraph (1) shall apply to property placed in  
6 service after December 31, 2009, with respect disas-  
7 ters declared after such date.

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