

118TH CONGRESS
2D SESSION

H. R. 8007

To amend the Internal Revenue Code of 1986 to make the postponement of certain deadlines by reason of Federally declared disaster applicable to the limitation on credit or refund.

IN THE HOUSE OF REPRESENTATIVES

APRIL 15, 2024

Mr. MURPHY (for himself and Mr. PANETTA) 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 make the postponement of certain deadlines by reason of Federally declared disaster applicable to the limitation on credit or refund.

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 “Disaster Tax Lookback
5 Parity Act of 2024”.

1 **SEC. 2. POSTPONEMENT OF CERTAIN DEADLINES BY REA-**
2 **SON OF FEDERALLY DECLARED DISASTERS**
3 **MADE APPLICABLE TO LIMITATION ON CRED-**
4 **IT OR REFUND.**

5 (a) **IN GENERAL.**—Section 7508A of the Internal
6 Revenue Code of 1986 is amended by adding at the end
7 the following new subsection:

8 “(f) **APPLICATION TO LIMITATION ON CREDIT OR**
9 **REFUND.**—For purposes of section 6511(b)(2)(A), any
10 period disregarded under this section with respect to the
11 time prescribed for filing any return of tax shall be treated
12 as an extension of time for filing such return.”.

13 (b) **EFFECTIVE DATE.**—The amendment made by
14 this section shall apply to claims filed after April 15, 2024.

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