

118TH CONGRESS  
2D SESSION

# S. 3678

To amend the Internal Revenue Code of 1986 to extend the time during which a qualified disaster may have occurred for purposes of the special rules for personal casualty losses.

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IN THE SENATE OF THE UNITED STATES

JANUARY 25, 2024

Mr. CASSIDY (for himself and Ms. BUTLER) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the time during which a qualified disaster may have occurred for purposes of the special rules for personal casualty losses.

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 “Federal Disaster Tax  
5 Relief Act of 2024”.

1 **SEC. 2. EXTENSION OF RULES FOR TREATMENT OF CER-**  
2 **TAIN DISASTER-RELATED PERSONAL CAS-**  
3 **UALTY LOSSES.**

4 For purposes of applying section 304(b) of the Tax-  
5 payer Certainty and Disaster Tax Relief Act of 2020, sec-  
6 tion 301 of such Act shall be applied by substituting “the  
7 Federal Disaster Tax Relief Act of 2024” for “this Act”  
8 each place it appears.

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