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(Original Signature of Member)

118TH CONGRESS
1ST SESSION

H. R.

To treat Hurricane Ian as a qualified disaster for purposes of determining the tax treatment of certain disaster-related personal casualty losses.

IN THE HOUSE OF REPRESENTATIVES

Mr. STEUBE introduced the following bill; which was referred to the Committee on _____

A BILL

To treat Hurricane Ian as a qualified disaster for purposes of determining the tax treatment of certain disaster-related 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. HURRICANE IAN TREATED AS QUALIFIED DIS-**
4 **ASTER FOR PURPOSES OF TAX TREATMENT**
5 **OF CERTAIN DISASTER-RELATED PERSONAL**
6 **CASUALTY LOSSES.**

7 In the case of any taxable year ending after August
8 31, 2022, for purposes of section 304(b) of the Taxpayer

1 Certainty and Disaster Tax Relief Act of 2020, the term
2 “qualified disaster area” shall include any area with re-
3 spect to which a major disaster was declared, during the
4 period beginning on September 22, 2022, and ending on
5 the date of the enactment of this Act, by the President
6 under section 401 of the Robert T. Stafford Disaster Re-
7 lief and Emergency Assistance Act by reason of Hurricane
8 Ian.