

119TH CONGRESS
1ST SESSION

S. _____

To amend the Internal Revenue Code of 1986 to reinstate the deduction for personal casualty losses as in effect prior to the enactment of Public Law 115–97.

IN THE SENATE OF THE UNITED STATES

Ms. BALDWIN (for herself and Mrs. MOODY) introduced the following bill;
which was read twice and referred to the Committee on

A BILL

To amend the Internal Revenue Code of 1986 to reinstate the deduction for personal casualty losses as in effect prior to the enactment of Public Law 115–97.

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 “Tax Relief for Victims
5 of Crimes, Scams, and Disasters Act”.

1 **SEC. 2. REINSTATEMENT OF DEDUCTION FOR PERSONAL**
2 **CASUALTY LOSS.**

3 (a) IN GENERAL.—Section 165(h) of the Internal
4 Revenue Code of 1986 is amended by striking paragraph
5 (5).

6 (b) EFFECTIVE DATE.—The amendment made by
7 this section shall apply to taxable years beginning after
8 December 31, 2017.

9 **SEC. 3. EXTENSION OF TIME TO FILE CLAIM FOR CREDIT**
10 **OR REFUND FOR PERSONAL CASUALTY LOSS**
11 **DEDUCTION.**

12 (a) IN GENERAL.—In the case of a taxpayer who filed
13 a return for a taxable year ending before January 1, 2025,
14 with respect to which a deduction could have been taken
15 by the taxpayer under section 165(a) of the Internal Rev-
16 enue Code of 1986 but for the fact that such deduction
17 was suspended under section 165(h)(5) at the time of fil-
18 ing—

19 (1) the period of limitation prescribed by sec-
20 tion 6511(a) of such Code on filing a claim for cred-
21 it or refund for any such taxable year shall be ex-
22 tended until the date prescribed by law (including
23 extensions) for filing the return of tax for the tax-
24 able year that includes the date of the enactment of
25 this Act, and

1 (2) section 6511(b)(2) of such Code shall not
2 apply to any claim of credit or refund with respect
3 to such return.

4 (b) EXTENSION RESTRICTED TO PERSONAL CAS-
5 UALTY LOSS DEDUCTION.—Subsection (a) shall apply
6 only with respect to a claim for credit or refund of a tax-
7 payer to the extent such claim relates to an overpayment
8 attributable to the deduction under section 165(a) for per-
9 sonal casualty losses described in section 165(c)(3) of the
10 Internal Revenue Code of 1986.