

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 1491
OFFERED BY MR. SMITH OF MISSOURI**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Disaster Related Ex-
3 tension of Deadlines Act”.

**4 SEC. 2. POSTPONEMENT OF CERTAIN DEADLINES BY REA-
5 SON OF DISASTERS MADE APPLICABLE TO
6 LIMITATION ON CREDIT OR REFUND.**

7 (a) EXTENSION OF TIME FOR FILING RETURN.—

8 (1) IN GENERAL.—Section 7508A of the Inter-
9 nal Revenue Code of 1986 is amended by adding at
10 the end the following new subsection:

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

16 (2) EFFECTIVE DATE.—The amendment made
17 by this subsection shall apply to claims filed after
18 the date of the enactment of this Act.

1 (b) COLLECTION NOTICES.—

2 (1) IN GENERAL.—Section 6303(b) of such
3 Code is amended—

4 (A) by striking “Except” and inserting the
5 following:

6 “(1) IN GENERAL.—Except”, and

7 (B) by adding at the end the following new
8 paragraph:

9 “(2) POSTPONEMENT BY REASON OF DISASTER,
10 SIGNIFICANT FIRE, OR TERRORISTIC OR MILITARY
11 ACTIONS.—For purposes of paragraph (1), the last
12 date prescribed for payment of any tax shall be de-
13 termined after taking into account any period dis-
14 regarded under section 7508A.”.

15 (2) EFFECTIVE DATE.—The amendments made
16 by this subsection shall apply to notices issued after
17 the date of the enactment of this Act.

