

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 517
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 “Filing Relief for Nat-
3 ural Disasters Act”.

**4 SEC. 2. MODIFICATION OF RULES FOR POSTPONING CER-
5 TAIN DEADLINES BY REASON OF DISASTER.**

6 (a) **AUTHORITY TO POSTPONE FEDERAL TAX DEAD-**
7 **LINES BY REASON OF STATE-DECLARED DISASTERS.—**
8 Section 7508A of the Internal Revenue Code of 1986 is
9 amended by redesignating subsections (c), (d), and (e) as
10 subsections (d), (e), and (f), respectively, and by inserting
11 after subsection (b) the following new subsection:

12 “(c) **SPECIAL RULE FOR STATE-DECLARED DISAS-**
13 **TERS.—**

14 “(1) **IN GENERAL.—**The Secretary (after con-
15 sultation with the Administrator of the Federal
16 Emergency Management Agency) may, upon the
17 written request of the Governor of a State (or the
18 Mayor, in the case of the District of Columbia),

1 apply the rules of subsections (a) and (b) to a quali-
2 fied State declared disaster in the same manner as
3 a disaster, fire, or action otherwise described in sub-
4 section (a).

5 “(2) QUALIFIED STATE DECLARED DIS-
6 ASTER.—For purposes of this section, the term
7 ‘qualified State declared disaster’ means, with re-
8 spect to any State, any natural catastrophe (includ-
9 ing any hurricane, tornado, storm, high water,
10 winddriven water, tidal wave, tsunami, earthquake,
11 volcanic eruption, landslide, mudslide, snowstorm, or
12 drought), or, regardless of cause, any fire, flood, or
13 explosion, in any part of the State, which in the de-
14 termination of the Governor of such State (or the
15 Mayor, in the case of the District of Columbia)
16 causes damage of sufficient severity and magnitude
17 to warrant the application of the rules of this sec-
18 tion.

19 “(3) STATE.—For purposes of this section, the
20 term ‘State’ includes the District of Columbia, the
21 Commonwealth of Puerto Rico, the Virgin Islands,
22 Guam, American Samoa, and the Commonwealth of
23 the Northern Mariana Islands.”

1 (b) MANDATORY EXTENSIONS EXTENDED TO 120
2 DAYS.—Section 7508A(e) of such Code, as redesignated
3 by subsection (a), is amended—

4 (1) by striking “60 days” in paragraph (1)(B)
5 thereof and inserting “120 days”,

6 (2) by striking “60-day” in paragraph (6)
7 thereof and inserting “120-day”, and

8 (3) by striking “60-DAY” in the heading and in-
9 serting “120-DAY”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to declarations made after the date
12 of the enactment of this Act.

