



JOINT COMMITTEE ON TAXATION
February 25, 2025
JCX-14-25

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT
IN THE NATURE OF A SUBSTITUTE TO H.R. 517,
THE “FILING RELIEF FOR NATURAL DISASTERS ACT”**

The Chairman’s amendment in the nature of a substitute strikes the language of the bill and replaces it with identical language but for two changes. First, the amendment clarifies that the Secretary may, upon written request of the Governor of a State (or the Mayor of the District of Columbia), apply both the rules of subsection 7508A(a) and the rules of subsection 7508A(b), related to extensions of time for actions related to pension or other employee benefit plans, to a qualified State declared disaster in the same manner as a disaster, fire, or action otherwise described in subsection 7508A(a). Second, the amendment clarifies that the Secretary is required to consult with Administrator of the Federal Emergency Management Agency prior to allowing the rules of subsection 7508A(a) and subsection 7508A(b) to apply to a qualified State declared disaster.