

**AMENDMENT TO RULES COMMITTEE PRINT 116-**

**44**

**OFFERED BY M** \_\_\_\_\_

In section 2, at the end of the table of contents, add the following:

DIVISION Q—REVENUE PROVISIONS

Add at the end the following:

1           **DIVISION Q—REVENUE**  
2                           **PROVISIONS**

3 **SECTION 1. SHORT TITLE; ETC.**

4           (a) **SHORT TITLE.**—This division may be cited as the  
5 “Taxpayer Certainty and Disaster Tax Relief Act of  
6 2019”.

7           (b) **TABLE OF CONTENTS.**—The table of contents for  
8 this division is as follows:

Sec. 1. Short title; etc.

TITLE I—EXTENSION OF CERTAIN EXPIRING PROVISIONS

Subtitle A—Tax Relief and Support for Families and Individuals

Sec. 101. Exclusion from gross income of discharge of qualified principal residence indebtedness.

Sec. 102. Treatment of mortgage insurance premiums as qualified residence interest.

Sec. 103. Reduction in medical expense deduction floor.

Sec. 104. Deduction of qualified tuition and related expenses.

Sec. 105. Black lung disability trust fund excise tax.

Subtitle B—Incentives for Employment, Economic Growth, and Community Development

- Sec. 111. Indian employment credit.
- Sec. 112. Railroad track maintenance credit.
- Sec. 113. Mine rescue team training credit.
- Sec. 114. Classification of certain race horses as 3-year property.
- Sec. 115. 7-year recovery period for motorsports entertainment complexes.
- Sec. 116. Accelerated depreciation for business property on Indian reservations.
- Sec. 117. Expensing rules for certain productions.
- Sec. 118. Empowerment zone tax incentives.
- Sec. 119. American Samoa economic development credit.

Subtitle C—Incentives for Energy Production, Efficiency, and Green Economy  
Jobs

- Sec. 121. Biodiesel and renewable diesel.
- Sec. 122. Second generation biofuel producer credit.
- Sec. 123. Nonbusiness energy property.
- Sec. 124. Qualified fuel cell motor vehicles.
- Sec. 125. Alternative fuel refueling property credit.
- Sec. 126. 2-wheeled plug-in electric vehicle credit.
- Sec. 127. Credit for electricity produced from certain renewable resources.
- Sec. 128. Production credit for Indian coal facilities.
- Sec. 129. Energy efficient homes credit.
- Sec. 130. Special allowance for second generation biofuel plant property.
- Sec. 131. Energy efficient commercial buildings deduction.
- Sec. 132. Special rule for sales or dispositions to implement FERC or State electric restructuring policy for qualified electric utilities.
- Sec. 133. Extension and clarification of excise tax credits relating to alternative fuels.
- Sec. 134. Oil spill liability trust fund rate.

Subtitle D—Certain Provisions Expiring at the End of 2019

- Sec. 141. New markets tax credit.
- Sec. 142. Employer credit for paid family and medical leave.
- Sec. 143. Work opportunity credit.
- Sec. 144. Certain provisions related to beer, wine, and distilled spirits.
- Sec. 145. Look-thru rule for related controlled foreign corporations.
- Sec. 146. Credit for health insurance costs of eligible individuals.

TITLE II—DISASTER TAX RELIEF

- Sec. 201. Definitions.
- Sec. 202. Special disaster-related rules for use of retirement funds.
- Sec. 203. Employee retention credit for employers affected by qualified disasters.
- Sec. 204. Other disaster-related tax relief provisions.
- Sec. 205. Automatic extension of filing deadlines in case of certain taxpayers affected by Federally declared disasters.
- Sec. 206. Modification of the tax rate for the excise tax on investment income of private foundations.
- Sec. 207. Additional low-income housing credit allocations for qualified 2017 and 2018 California disaster areas.
- Sec. 208. Treatment of certain possessions.

TITLE III—OTHER PROVISIONS

Sec. 301. Modification of income for purposes of determining tax-exempt status of certain mutual or cooperative telephone or electric companies.

Sec. 302. Repeal of increase in unrelated business taxable income for certain fringe benefit expenses.

1           (c) AMENDMENT OF 1986 CODE.—Except as other-  
2 wise expressly provided, whenever in this division an  
3 amendment or repeal is expressed in terms of an amend-  
4 ment to, or repeal of, a section or other provision, the ref-  
5 erence shall be considered to be made to a section or other  
6 provision of the Internal Revenue Code of 1986.

7                           **TITLE I—EXTENSION OF**  
8                           **CERTAIN EXPIRING PROVISIONS**  
9                           **Subtitle A—Tax Relief and Support**  
10                           **for Families and Individuals**

11           **SEC. 101. EXCLUSION FROM GROSS INCOME OF DISCHARGE**  
12                           **OF QUALIFIED PRINCIPAL RESIDENCE IN-**  
13                           **DEBTEDNESS.**

14           (a) IN GENERAL.—Section 108(a)(1)(E) is amended  
15 by striking “January 1, 2018” each place it appears and  
16 inserting “January 1, 2021”.

17           (b) CONFORMING AMENDMENT.—Section 108(h)(2)  
18 is amended by inserting “and determined without regard  
19 to the substitution described in section  
20 163(h)(3)(F)(i)(II)” after “clause (ii) thereof”.

21           (c) EFFECTIVE DATE.—The amendments made by  
22 this section shall apply to discharges of indebtedness after  
23 December 31, 2017.

1 **SEC. 102. TREATMENT OF MORTGAGE INSURANCE PRE-**  
2 **MIUMS AS QUALIFIED RESIDENCE INTEREST.**

3 (a) IN GENERAL.—Section 163(h)(3)(E)(iv)(I) is  
4 amended by striking “December 31, 2017” and inserting  
5 “December 31, 2020”.

6 (b) EFFECTIVE DATE.—The amendment made by  
7 this section shall apply to amounts paid or accrued after  
8 December 31, 2017.

9 **SEC. 103. REDUCTION IN MEDICAL EXPENSE DEDUCTION**  
10 **FLOOR.**

11 (a) IN GENERAL.—Section 213(f) is amended to read  
12 as follows:

13 “(f) TEMPORARY SPECIAL RULE.—In the case of tax-  
14 able years beginning before January 1, 2021, subsection  
15 (a) shall be applied with respect to a taxpayer by sub-  
16 stituting ‘7.5 percent’ for ‘10 percent’.”

17 (b) ALTERNATIVE MINIMUM TAX.—Section 56(b)(1)  
18 is amended by striking subparagraph (B) and by redesi-  
19 gnating subparagraphs (C), (D), (E), and (F), as subpara-  
20 graphs (B), (C), (D), and (E), respectively.

21 (c) EFFECTIVE DATE.—The amendments made by  
22 this section shall apply to taxable years ending after De-  
23 cember 31, 2018.

1 **SEC. 104. DEDUCTION OF QUALIFIED TUITION AND RE-**  
2 **LATED EXPENSES.**

3 (a) IN GENERAL.—Section 222(e) is amended by  
4 striking “December 31, 2017” and inserting “December  
5 31, 2020”.

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

9 **SEC. 105. BLACK LUNG DISABILITY TRUST FUND EXCISE**  
10 **TAX.**

11 (a) IN GENERAL.—Section 4121(e)(2)(A) is amended  
12 by striking “December 31, 2018” and inserting “Decem-  
13 ber 31, 2020”.

14 (b) EFFECTIVE DATE.—The amendment made by  
15 this section shall apply on and after the first day of the  
16 first calendar month beginning after the date of the enact-  
17 ment of this Act.

18 **Subtitle B—Incentives for Employ-**  
19 **ment, Economic Growth, and**  
20 **Community Development**

21 **SEC. 111. INDIAN EMPLOYMENT CREDIT.**

22 (a) IN GENERAL.—Section 45A(f) is amended by  
23 striking “December 31, 2017” and inserting “December  
24 31, 2020”.

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

4 **SEC. 112. RAILROAD TRACK MAINTENANCE CREDIT.**

5 (a) IN GENERAL.—Section 45G(f) is amended by  
6 striking “January 1, 2018” and inserting “January 1,  
7 2023”.

8 (b) SAFE HARBOR ASSIGNMENTS.—Any assignment,  
9 including related expenditures paid or incurred, under sec-  
10 tion 45G(b)(2) of the Internal Revenue Code of 1986 for  
11 a taxable year beginning on or after January 1, 2018, and  
12 ending before January 1, 2020, shall be treated as effec-  
13 tive as of the close of such taxable year if made pursuant  
14 to a written agreement entered into no later than 90 days  
15 following the date of the enactment of this Act.

16 (c) EFFECTIVE DATE.—The amendment made by  
17 this section shall apply to expenditures paid or incurred  
18 during taxable years beginning after December 31, 2017.

19 **SEC. 113. MINE RESCUE TEAM TRAINING CREDIT.**

20 (a) IN GENERAL.—Section 45N(e) is amended by  
21 striking “December 31, 2017” and inserting “December  
22 31, 2020”.

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

1 **SEC. 114. CLASSIFICATION OF CERTAIN RACE HORSES AS 3-**  
2 **YEAR PROPERTY.**

3 (a) IN GENERAL.—Section 168(e)(3)(A)(i) is amend-  
4 ed—

5 (1) by striking “January 1, 2018” in subclause  
6 (I) and inserting “January 1, 2021”, and

7 (2) by striking “December 31, 2017” in sub-  
8 clause (II) and inserting “December 31, 2020”.

9 (b) EFFECTIVE DATE.—The amendments made by  
10 this section shall apply to property placed in service after  
11 December 31, 2017.

12 **SEC. 115. 7-YEAR RECOVERY PERIOD FOR MOTORSPORTS**  
13 **ENTERTAINMENT COMPLEXES.**

14 (a) IN GENERAL.—Section 168(i)(15)(D) is amended  
15 by striking “December 31, 2017” and inserting “Decem-  
16 ber 31, 2020”.

17 (b) EFFECTIVE DATE.—The amendment made by  
18 this section shall apply to property placed in service after  
19 December 31, 2017.

20 **SEC. 116. ACCELERATED DEPRECIATION FOR BUSINESS**  
21 **PROPERTY ON INDIAN RESERVATIONS.**

22 (a) IN GENERAL.—Section 168(j)(9) is amended by  
23 striking “December 31, 2017” and inserting “December  
24 31, 2020”.

1 (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to property placed in service after  
3 December 31, 2017.

4 **SEC. 117. EXPENSING RULES FOR CERTAIN PRODUCTIONS.**

5 (a) IN GENERAL.—Section 181(g) is amended by  
6 striking “December 31, 2017” and inserting “December  
7 31, 2020”.

8 (b) EFFECTIVE DATE.—The amendment made by  
9 this section shall apply to productions commencing after  
10 December 31, 2017.

11 **SEC. 118. EMPOWERMENT ZONE TAX INCENTIVES.**

12 (a) IN GENERAL.—Section 1391(d)(1)(A)(i) is  
13 amended by striking “December 31, 2017” and inserting  
14 “December 31, 2020”.

15 (b) TREATMENT OF CERTAIN TERMINATION DATES  
16 SPECIFIED IN NOMINATIONS.—In the case of a designa-  
17 tion of an empowerment zone the nomination for which  
18 included a termination date which is contemporaneous  
19 with the date specified in subparagraph (A)(i) of section  
20 1391(d)(1) of the Internal Revenue Code of 1986 (as in  
21 effect before the enactment of this Act), subparagraph (B)  
22 of such section shall not apply with respect to such des-  
23 ignation if, after the date of the enactment of this section,  
24 the entity which made such nomination amends the nomi-  
25 nation to provide for a new termination date in such man-



1 ner as the Secretary of the Treasury (or the Secretary's  
2 designee) may provide.

3 (c) EFFECTIVE DATE.—The amendment made by  
4 subsection (a) shall apply to taxable years beginning after  
5 December 31, 2017.

6 **SEC. 119. AMERICAN SAMOA ECONOMIC DEVELOPMENT**  
7 **CREDIT.**

8 (a) IN GENERAL.—Section 119(d) of division A of  
9 the Tax Relief and Health Care Act of 2006 is amended—

10 (1) by striking “January 1, 2018” each place  
11 it appears and inserting “January 1, 2021”,

12 (2) by striking “first 12 taxable years” in para-  
13 graph (1) and inserting “first 15 taxable years”,

14 (3) by striking “first 6 taxable years” in para-  
15 graph (2) and inserting “first 9 taxable years”, and

16 (4) by adding at the end the following flush  
17 sentence:

18 “In the case of a corporation described in subsection  
19 (a)(2), the Internal Revenue Code of 1986 shall be applied  
20 and administered without regard to the amendments made  
21 by section 401(d)(1) of the Tax Technical Corrections Act  
22 of 2018.”.

23 (b) CONFORMING AMENDMENT.—Section 119(e) of  
24 division A of the Tax Relief and Health Care Act of 2006

1 is amended by inserting “(as in effect before its repeal)”  
2 after “section 199 of the Internal Revenue Code of 1986”.

3 (c) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 December 31, 2017.

6 **Subtitle C—Incentives for Energy**  
7 **Production, Efficiency, and**  
8 **Green Economy Jobs**

9 **SEC. 121. BIODIESEL AND RENEWABLE DIESEL.**

10 (a) INCOME TAX CREDIT.—

11 (1) IN GENERAL.—Section 40A(g) is amended  
12 by striking “December 31, 2017” and inserting  
13 “December 31, 2022”.

14 (2) EFFECTIVE DATE.—The amendment made  
15 by this subsection shall apply to fuel sold or used  
16 after December 31, 2017.

17 (b) EXCISE TAX INCENTIVES.—

18 (1) TERMINATION.—

19 (A) IN GENERAL.—Section 6426(e)(6) is  
20 amended by striking “December 31, 2017” and  
21 inserting “December 31, 2022”.

22 (B) PAYMENTS.—Section 6427(e)(6)(B) is  
23 amended by striking “December 31, 2017” and  
24 inserting “December 31, 2022”.

1           (2) EFFECTIVE DATE.—The amendments made  
2           by this subsection shall apply to fuel sold or used  
3           after December 31, 2017.

4           (3) SPECIAL RULE.—Notwithstanding any other  
5           provision of law, in the case of any biodiesel mixture  
6           credit properly determined under section 6426(c) of  
7           the Internal Revenue Code of 1986 for the period  
8           beginning on January 1, 2018, and ending with the  
9           close of the last calendar quarter beginning before  
10          the date of the enactment of this Act, such credit  
11          shall be allowed, and any refund or payment attrib-  
12          utable to such credit (including any payment under  
13          section 6427(e) of such Code) shall be made, only in  
14          such manner as the Secretary of the Treasury (or  
15          the Secretary’s delegate) shall provide. Such Sec-  
16          retary shall issue guidance within 30 days after the  
17          date of the enactment of this Act providing for a  
18          one-time submission of claims covering periods de-  
19          scribed in the preceding sentence. Such guidance  
20          shall provide for a 180-day period for the submission  
21          of such claims (in such manner as prescribed by  
22          such Secretary) to begin not later than 30 days after  
23          such guidance is issued. Such claims shall be paid  
24          by such Secretary not later than 60 days after re-  
25          ceipt. If such Secretary has not paid pursuant to a

1 claim filed under this subsection within 60 days  
2 after the date of the filing of such claim, the claim  
3 shall be paid with interest from such date deter-  
4 mined by using the overpayment rate and method  
5 under section 6621 of such Code.

6 **SEC. 122. SECOND GENERATION BIOFUEL PRODUCER**  
7 **CREDIT.**

8 (a) IN GENERAL.—Section 40(b)(6)(J)(i) is amended  
9 by striking “January 1, 2018” and inserting “January 1,  
10 2021”.

11 (b) EFFECTIVE DATE.—The amendment made by  
12 this section shall apply to qualified second generation  
13 biofuel production after December 31, 2017.

14 **SEC. 123. NONBUSINESS ENERGY PROPERTY.**

15 (a) IN GENERAL.—Section 25C(g)(2) is amended by  
16 striking “December 31, 2017” and inserting “December  
17 31, 2020”.

18 (b) TECHNICAL AMENDMENT.—Section 25C(d)(3) is  
19 amended—

20 (1) by striking “an energy factor of at least  
21 2.0” in subparagraph (A) and inserting “a Uniform  
22 Energy Factor of at least 2.2”, and

23 (2) by striking “an energy factor” in subpara-  
24 graph (D) and inserting “a Uniform Energy Fac-  
25 tor”.

1 (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to property placed in service after  
3 December 31, 2017.

4 **SEC. 124. QUALIFIED FUEL CELL MOTOR VEHICLES.**

5 (a) IN GENERAL.—Section 30B(k)(1) is amended by  
6 striking “December 31, 2017” and inserting “December  
7 31, 2020”.

8 (b) EFFECTIVE DATE.—The amendment made by  
9 this section shall apply to property purchased after De-  
10 cember 31, 2017.

11 **SEC. 125. ALTERNATIVE FUEL REFUELING PROPERTY**  
12 **CREDIT.**

13 (a) IN GENERAL.—Section 30C(g) is amended by  
14 striking “December 31, 2017” and inserting “December  
15 31, 2020”.

16 (b) EFFECTIVE DATE.—The amendment made by  
17 this section shall apply to property placed in service after  
18 December 31, 2017.

19 **SEC. 126. 2-WHEELED PLUG-IN ELECTRIC VEHICLE CREDIT.**

20 (a) IN GENERAL.—Section 30D(g)(3)(E)(ii) is  
21 amended by striking “January 1, 2018” and inserting  
22 “January 1, 2021”.

23 (b) EFFECTIVE DATE.—The amendment made by  
24 this section shall apply to vehicles acquired after Decem-  
25 ber 31, 2017.

1 **SEC. 127. CREDIT FOR ELECTRICITY PRODUCED FROM**  
2 **CERTAIN RENEWABLE RESOURCES.**

3 (a) IN GENERAL.—The following provisions of sec-  
4 tion 45(d) are each amended by striking “January 1,  
5 2018” each place it appears and inserting “January 1,  
6 2021”:

7 (1) Paragraph (2)(A).

8 (2) Paragraph (3)(A).

9 (3) Paragraph (4)(B).

10 (4) Paragraph (6).

11 (5) Paragraph (7).

12 (6) Paragraph (9).

13 (7) Paragraph (11)(B).

14 (b) EXTENSION OF ELECTION TO TREAT QUALIFIED  
15 FACILITIES AS ENERGY PROPERTY.—Section  
16 48(a)(5)(C)(ii) is amended by striking “January 1, 2018  
17 (January 1, 2020, in the case of any facility which is de-  
18 scribed in paragraph (1) of section 45(d))” and inserting  
19 “January 1, 2021”.

20 (c) APPLICATION OF EXTENSION TO WIND FACILI-  
21 TIES.—

22 (1) IN GENERAL.—Section 45(d)(1) is amended  
23 by striking “January 1, 2020” and inserting “Janu-  
24 ary 1, 2021”.

25 (2) APPLICATION OF PHASEOUT PERCENT-  
26 AGE.—

1           (A) IN GENERAL.—Section 45(b)(5) is  
2 amended by striking “and” at the end of sub-  
3 paragraph (B), by striking the period at the  
4 end of subparagraph (C) and inserting “, and”,  
5 and by adding at the end the following new sub-  
6 paragraph:

7           “(D) in the case of any facility the con-  
8 struction of which begins after December 31,  
9 2019, and before January 1, 2021, 40 per-  
10 cent.”.

11           (B) TREATMENT AS ENERGY PROPERTY.—  
12 Section 48(a)(5)(E) is amended by striking  
13 “and” at the end of clause (ii), by striking the  
14 period at the end of clause (iii) and inserting “,  
15 and”, and by adding at the end the following  
16 new clause:

17           “(iv) in the case of any facility the  
18 construction of which begins after Decem-  
19 ber 31, 2019, and before January 1, 2021,  
20 40 percent.”.

21           (d) EFFECTIVE DATE.—The amendments made by  
22 this section shall take effect on January 1, 2018.

1 **SEC. 128. PRODUCTION CREDIT FOR INDIAN COAL FACILI-**  
2 **TIES.**

3 (a) IN GENERAL.—Section 45(e)(10)(A) is amended  
4 by striking “12-year period” each place it appears and in-  
5 serting “15-year period”.

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

9 **SEC. 129. ENERGY EFFICIENT HOMES CREDIT.**

10 (a) IN GENERAL.—Section 45L(g) is amended by  
11 striking “December 31, 2017” and inserting “December  
12 31, 2020”.

13 (b) EFFECTIVE DATE.—The amendment made by  
14 this section shall apply to homes acquired after December  
15 31, 2017.

16 **SEC. 130. SPECIAL ALLOWANCE FOR SECOND GENERATION**  
17 **BIOFUEL PLANT PROPERTY.**

18 (a) IN GENERAL.—Section 168(l)(2)(D) is amended  
19 by striking “January 1, 2018” and inserting “January 1,  
20 2021”.

21 (b) EFFECTIVE DATE.—The amendment made by  
22 this section shall apply to property placed in service after  
23 December 31, 2017.



1 **SEC. 131. ENERGY EFFICIENT COMMERCIAL BUILDINGS DE-**  
2 **DUCTION.**

3 (a) IN GENERAL.—Section 179D(h) is amended by  
4 striking “December 31, 2017” and inserting “December  
5 31, 2020”.

6 (b) EFFECTIVE DATES.—The amendment made by  
7 subsection (a) shall apply to property placed in service  
8 after December 31, 2017.

9 **SEC. 132. SPECIAL RULE FOR SALES OR DISPOSITIONS TO**  
10 **IMPLEMENT FERC OR STATE ELECTRIC RE-**  
11 **STRUCTURING POLICY FOR QUALIFIED ELEC-**  
12 **TRIC UTILITIES.**

13 (a) IN GENERAL.—Section 451(k)(3) is amended by  
14 striking “January 1, 2018” and inserting “January 1,  
15 2021”.

16 (b) EFFECTIVE DATE.—The amendment made by  
17 this section shall apply to dispositions after December 31,  
18 2017.

19 **SEC. 133. EXTENSION AND CLARIFICATION OF EXCISE TAX**  
20 **CREDITS RELATING TO ALTERNATIVE FUELS.**

21 (a) EXTENSION.—

22 (1) IN GENERAL.—Sections 6426(d)(5) and  
23 6426(e)(3) are each amended by striking “December  
24 31, 2017” and inserting “December 31, 2020”.

25 (2) OUTLAY PAYMENTS FOR ALTERNATIVE  
26 FUELS.—Section 6427(e)(6)(C) is amended by strik-

1 ing “December 31, 2017” and inserting “December  
2 31, 2020”.

3 (3) SPECIAL RULE.—Notwithstanding any other  
4 provision of law, in the case of any alternative fuel  
5 credit properly determined under section 6426(d) of  
6 the Internal Revenue Code of 1986 for the period  
7 beginning on January 1, 2018, and ending with the  
8 close of the last calendar quarter beginning before  
9 the date of the enactment of this Act, such credit  
10 shall be allowed, and any refund or payment attrib-  
11 utable to such credit (including any payment under  
12 section 6427(e) of such Code) shall be made, only in  
13 such manner as the Secretary of the Treasury (or  
14 the Secretary’s delegate) shall provide. Such Sec-  
15 retary shall issue guidance within 30 days after the  
16 date of the enactment of this Act providing for a  
17 one-time submission of claims covering periods de-  
18 scribed in the preceding sentence. Such guidance  
19 shall provide for a 180-day period for the submission  
20 of such claims (in such manner as prescribed by  
21 such Secretary) to begin not later than 30 days after  
22 such guidance is issued. Such claims shall be paid  
23 by such Secretary not later than 60 days after re-  
24 ceipt. If such Secretary has not paid pursuant to a  
25 claim filed under this subsection within 60 days

1 after the date of the filing of such claim, the claim  
2 shall be paid with interest from such date deter-  
3 mined by using the overpayment rate and method  
4 under section 6621 of such Code.

5 (4) EFFECTIVE DATE.—The amendments made  
6 by this subsection shall apply to fuel sold or used  
7 after December 31, 2017.

8 (b) CLARIFICATION OF RULES REGARDING ALTER-  
9 NATIVE FUEL MIXTURE CREDIT.—

10 (1) IN GENERAL.—Paragraph (2) of section  
11 6426(e) is amended by striking “mixture of alter-  
12 native fuel” and inserting “mixture of alternative  
13 fuel (other than a fuel described in subparagraph  
14 (A), (C), or (F) of subsection (d)(2))”.

15 (2) EFFECTIVE DATE.—The amendment made  
16 by this subsection shall apply to—

17 (A) fuel sold or used on or after the date  
18 of the enactment of this Act, and

19 (B) fuel sold or used before such date of  
20 enactment, but only to the extent that claims  
21 for the credit under section 6426(e) of the In-  
22 ternal Revenue Code of 1986 with respect to  
23 such sale or use—

24 (i) have not been paid or allowed as of  
25 such date, and

1 (ii) were made on or after January 8,  
2 2018.

3 (3) NO INFERENCE.—Nothing contained in this  
4 subsection or the amendments made by this sub-  
5 section shall be construed to create any inference as  
6 to a change in law or guidance in effect prior to en-  
7 actment of this subsection.

8 **SEC. 134. OIL SPILL LIABILITY TRUST FUND RATE.**

9 (a) IN GENERAL.—Section 4611(f)(2) is amended by  
10 striking “December 31, 2018” and inserting “December  
11 31, 2020”.

12 (b) EFFECTIVE DATE.—The amendment made by  
13 this section shall apply on and after the first day of the  
14 first calendar month beginning after the date of the enact-  
15 ment of this Act.

16 **Subtitle D—Certain Provisions**  
17 **Expiring at the End of 2019**

18 **SEC. 141. NEW MARKETS TAX CREDIT.**

19 (a) IN GENERAL.—Section 45D(f)(1) is amended by  
20 striking “and” at the end of subparagraph (F), by striking  
21 the period at the end of subparagraph (G) and inserting  
22 “, and”, and by adding at the end the following new sub-  
23 paragraph:

24 “(H) \$5,000,000,000 for 2020.”.

1 (b) CARRYOVER OF UNUSED LIMITATION.—Section  
2 45D(f)(3) is amended by striking “2024” and inserting  
3 “2025”.

4 (c) EFFECTIVE DATE.—The amendments made by  
5 this section shall apply to calendar years beginning after  
6 December 31, 2019.

7 **SEC. 142. EMPLOYER CREDIT FOR PAID FAMILY AND MED-**  
8 **ICAL LEAVE.**

9 (a) IN GENERAL.—Section 45S(i) is amended by  
10 striking “December 31, 2019” and inserting “December  
11 31, 2020”.

12 (b) EFFECTIVE DATE.—The amendment made by  
13 this section shall apply to wages paid in taxable years be-  
14 ginning after December 31, 2019.

15 **SEC. 143. WORK OPPORTUNITY CREDIT.**

16 (a) IN GENERAL.—Section 51(c)(4) is amended by  
17 striking “December 31, 2019” and inserting “December  
18 31, 2020”.

19 (b) EFFECTIVE DATE.—The amendment made by  
20 this section shall apply to individuals who begin work for  
21 the employer after December 31, 2019.

22 **SEC. 144. CERTAIN PROVISIONS RELATED TO BEER, WINE,**  
23 **AND DISTILLED SPIRITS.**

24 (a) EXEMPTION FOR AGING PROCESS OF BEER,  
25 WINE, AND DISTILLED SPIRITS.—

1           (1) IN GENERAL.—Section 263A(f)(4)(B) is  
2           amended by striking “December 31, 2019” and in-  
3           serting “December 31, 2020”.

4           (2) EFFECTIVE DATE.—The amendment made  
5           by this subsection shall apply to interest costs paid  
6           or accrued after December 31, 2019.

7           (b) REDUCED RATE OF EXCISE TAX ON BEER.—

8           (1) IN GENERAL.—Paragraphs (1)(C) and  
9           (2)(A) of section 5051(a) are each amended by  
10          striking “January 1, 2020” and inserting “January  
11          1, 2021”.

12          (2) EFFECTIVE DATE.—The amendments made  
13          by this subsection shall apply to beer removed after  
14          December 31, 2019.

15          (c) TRANSFER OF BEER BETWEEN BONDED FACILI-  
16          TIES.—

17          (1) IN GENERAL.—Section 5414(b)(3) is  
18          amended by striking “December 31, 2019” and in-  
19          serting “December 31, 2020”.

20          (2) EFFECTIVE DATE.—The amendment made  
21          by this subsection shall apply to calendar quarters  
22          beginning after December 31, 2019.

23          (d) REDUCED RATE OF EXCISE TAX ON CERTAIN  
24          WINE.—

1           (1) IN GENERAL.—Section 5041(c)(8)(A) is  
2           amended by striking “January 1, 2020” and insert-  
3           ing “January 1, 2021”.

4           (2) CONFORMING AMENDMENT.—The heading  
5           of section 5041(c)(8) is amended by striking “SPE-  
6           CIAL RULE FOR 2018 AND 2019” and inserting  
7           “TEMPORARY SPECIAL RULE”.

8           (3) EFFECTIVE DATE.—The amendments made  
9           by this subsection shall apply to wine removed after  
10          December 31, 2019.

11          (e) ADJUSTMENT OF ALCOHOL CONTENT LEVEL FOR  
12          APPLICATION OF EXCISE TAXES.—

13           (1) IN GENERAL.—Paragraphs (1) and (2) of  
14           section 5041(b) are each amended by striking “Jan-  
15           uary 1, 2020” and inserting “January 1, 2021”.

16           (2) EFFECTIVE DATE.—The amendments made  
17           by this subsection shall apply to wine removed after  
18           December 31, 2019.

19          (f) DEFINITION OF MEAD AND LOW ALCOHOL BY  
20          VOLUME WINE.—

21           (1) IN GENERAL.—Section 5041(h)(3) is  
22           amended by striking “December 31, 2019” and in-  
23           serting “December 31, 2020”.

1           (2) EFFECTIVE DATE.—The amendment made  
2           by this subsection shall apply to wine removed after  
3           December 31, 2019.

4           (g) REDUCED RATE OF EXCISE TAX ON CERTAIN  
5           DISTILLED SPIRITS.—

6           (1) IN GENERAL.—Section 5001(c)(4) is  
7           amended by striking “December 31, 2019” and in-  
8           serting “December 31, 2020”.

9           (2) CONFORMING AMENDMENT.—The heading  
10          of section 5001(c) is amended by striking “RE-  
11          DUCED RATE FOR 2018 AND 2019” and inserting  
12          “TEMPORARY REDUCED RATE”.

13          (3) EFFECTIVE DATE.—The amendments made  
14          by this subsection shall apply to distilled spirits re-  
15          moved after December 31, 2019.

16          (h) BULK DISTILLED SPIRITS.—

17          (1) IN GENERAL.—Section 5212 is amended by  
18          striking “January 1, 2020” and inserting “January  
19          1, 2021”.

20          (2) EFFECTIVE DATE.—The amendment made  
21          by this subsection shall apply to distilled spirits  
22          transferred in bond after December 31, 2019.

23          (i) SIMPLIFICATION OF RULES REGARDING  
24          RECORDS, STATEMENTS, AND RETURNS.—



1 (1) IN GENERAL.—Section 5555(a) is amended  
2 by striking “January 1, 2020” and inserting “Janu-  
3 ary 1, 2021”.

4 (2) EFFECTIVE DATE.—The amendment made  
5 by this subsection shall apply to calendar quarters  
6 beginning after December 31, 2019.

7 (j) TECHNICAL CORRECTION.—

8 (1) IN GENERAL.—Section 5041(c)(8) is  
9 amended by adding at the end the following new  
10 subparagraph:

11 “(C) APPLICATION OF CERTAIN RULES.—  
12 Paragraphs (3) and (6) shall be applied by sub-  
13 stituting ‘paragraph (1) or (8)’ for ‘paragraph  
14 (1)’ each place it appears therein.”.

15 (2) EFFECTIVE DATE.—The amendment made  
16 by this subsection shall take effect as if included in  
17 section 13804 of Public Law 115-97.

18 **SEC. 145. LOOK-THRU RULE FOR RELATED CONTROLLED**  
19 **FOREIGN CORPORATIONS.**

20 (a) IN GENERAL.—Section 954(c)(6)(C) is amended  
21 by striking “January 1, 2020” and inserting “January 1,  
22 2021”.

23 (b) EFFECTIVE DATE.—The amendment made by  
24 this section shall apply to taxable years of foreign corpora-  
25 tions beginning after December 31, 2019, and to taxable

1 years of United States shareholders with or within which  
2 such taxable years of foreign corporations end.

3 **SEC. 146. CREDIT FOR HEALTH INSURANCE COSTS OF ELI-**  
4 **GIBLE INDIVIDUALS.**

5 (a) IN GENERAL.—Section 35(b)(1)(B) is amended  
6 by striking “January 1, 2020” and inserting “January 1,  
7 2021”.

8 (b) EFFECTIVE DATE.—The amendment made by  
9 this section shall apply to months beginning after Decem-  
10 ber 31, 2019.

11 **TITLE II—DISASTER TAX RELIEF**

12 **SEC. 201. DEFINITIONS.**

13 For purposes of this title—

14 (1) QUALIFIED DISASTER AREA.—

15 (A) IN GENERAL.—The term “qualified  
16 disaster area” means any area with respect to  
17 which a major disaster was declared, during the  
18 period beginning on January 1, 2018, and end-  
19 ing on the date which is 60 days after the date  
20 of the enactment of this Act, by the President  
21 under section 401 of the Robert T. Stafford  
22 Disaster Relief and Emergency Assistance Act  
23 if the incident period of the disaster with re-  
24 spect to which such declaration is made begins

1           on or before the date of the enactment of this  
2           Act.

3                   (B) DENIAL OF DOUBLE BENEFIT.—Such  
4           term shall not include the California wildfire  
5           disaster area (as defined in section 20101 of  
6           subdivision 2 of division B of the Bipartisan  
7           Budget Act of 2018).

8                   (2) QUALIFIED DISASTER ZONE.—The term  
9           “qualified disaster zone” means that portion of any  
10          qualified disaster area which was determined by the  
11          President, during the period beginning on January  
12          1, 2018, and ending on the date which is 60 days  
13          after the date of the enactment of this Act, to war-  
14          rant individual or individual and public assistance  
15          from the Federal Government under the Robert T.  
16          Stafford Disaster Relief and Emergency Assistance  
17          Act by reason of the qualified disaster with respect  
18          to such disaster area.

19                   (3) QUALIFIED DISASTER.—The term “quali-  
20          fied disaster” means, with respect to any qualified  
21          disaster area, the disaster by reason of which a  
22          major disaster was declared with respect to such  
23          area.

24                   (4) INCIDENT PERIOD.—The term “incident pe-  
25          riod” means, with respect to any qualified disaster,

1 the period specified by the Federal Emergency Man-  
2 agement Agency as the period during which such  
3 disaster occurred (except that for purposes of this  
4 title such period shall not be treated as beginning  
5 before January 1, 2018, or ending after the date  
6 which is 30 days after the date of the enactment of  
7 this Act).

8 **SEC. 202. SPECIAL DISASTER-RELATED RULES FOR USE OF**  
9 **RETIREMENT FUNDS.**

10 (a) TAX-FAVORED WITHDRAWALS FROM RETIRE-  
11 MENT PLANS.—

12 (1) IN GENERAL.—Section 72(t) of the Internal  
13 Revenue Code of 1986 shall not apply to any quali-  
14 fied disaster distribution.

15 (2) AGGREGATE DOLLAR LIMITATION.—

16 (A) IN GENERAL.—For purposes of this  
17 subsection, the aggregate amount of distribu-  
18 tions received by an individual which may be  
19 treated as qualified disaster distributions for  
20 any taxable year shall not exceed the excess (if  
21 any) of—

22 (i) \$100,000, over

23 (ii) the aggregate amounts treated as  
24 qualified disaster distributions received by  
25 such individual for all prior taxable years.

1 (B) TREATMENT OF PLAN DISTRIBUTIONS.—If a distribution to an individual would  
2 TIONS.—If a distribution to an individual would  
3 (without regard to subparagraph (A)) be a  
4 (without regard to subparagraph (A)) be a  
5 qualified disaster distribution, a plan shall not  
6 qualified disaster distribution, a plan shall not  
7 be treated as violating any requirement of the  
8 Internal Revenue Code of 1986 merely because  
9 the plan treats such distribution as a qualified  
10 disaster distribution, unless the aggregate  
11 amount of such distributions from all plans  
12 maintained by the employer (and any member  
13 of any controlled group which includes the em-  
14 ployer) to such individual exceeds \$100,000.

13 (C) CONTROLLED GROUP.—For purposes  
14 of subparagraph (B), the term “controlled  
15 group” means any group treated as a single  
16 employer under subsection (b), (c), (m), or (o)  
17 of section 414 of the Internal Revenue Code of  
18 1986.

19 (D) SPECIAL RULE FOR INDIVIDUALS AF-  
20 FECTED BY MORE THAN ONE DISASTER.—The  
21 limitation of subparagraph (A) shall be applied  
22 separately with respect to distributions made  
23 with respect to each qualified disaster.

24 (3) AMOUNT DISTRIBUTED MAY BE REPAID.—

1           (A) IN GENERAL.—Any individual who re-  
2 ceives a qualified disaster distribution may, at  
3 any time during the 3-year period beginning on  
4 the day after the date on which such distribu-  
5 tion was received, make 1 or more contributions  
6 in an aggregate amount not to exceed the  
7 amount of such distribution to an eligible retire-  
8 ment plan of which such individual is a bene-  
9 ficiary and to which a rollover contribution of  
10 such distribution could be made under section  
11 402(c), 403(a)(4), 403(b)(8), 408(d)(3), or  
12 457(e)(16), of the Internal Revenue Code of  
13 1986, as the case may be.

14           (B) TREATMENT OF REPAYMENTS OF DIS-  
15 TRIBUTIONS FROM ELIGIBLE RETIREMENT  
16 PLANS OTHER THAN IRAS.—For purposes of  
17 the Internal Revenue Code of 1986, if a con-  
18 tribution is made pursuant to subparagraph (A)  
19 with respect to a qualified disaster distribution  
20 from an eligible retirement plan other than an  
21 individual retirement plan, then the taxpayer  
22 shall, to the extent of the amount of the con-  
23 tribution, be treated as having received the  
24 qualified disaster distribution in an eligible roll-  
25 over distribution (as defined in section

1           402(c)(4) of such Code) and as having trans-  
2           ferred the amount to the eligible retirement  
3           plan in a direct trustee to trustee transfer with-  
4           in 60 days of the distribution.

5           (C) TREATMENT OF REPAYMENTS OF DIS-  
6           TRIBUTIONS FROM IRAS.—For purposes of the  
7           Internal Revenue Code of 1986, if a contribu-  
8           tion is made pursuant to subparagraph (A)  
9           with respect to a qualified disaster distribution  
10          from an individual retirement plan (as defined  
11          by section 7701(a)(37) of such Code), then, to  
12          the extent of the amount of the contribution,  
13          the qualified disaster distribution shall be treat-  
14          ed as a distribution described in section  
15          408(d)(3) of such Code and as having been  
16          transferred to the eligible retirement plan in a  
17          direct trustee to trustee transfer within 60 days  
18          of the distribution.

19          (4) DEFINITIONS.—For purposes of this sub-  
20          section—

21               (A) QUALIFIED DISASTER DISTRIBUTION.—Except as provided in paragraph (2),  
22               the term “qualified disaster distribution” means  
23               any distribution from an eligible retirement  
24               plan made—  
25

1 (i) on or after the first day of the inci-  
2 cident period of a qualified disaster and  
3 before the date which is 180 days after the  
4 date of the enactment of this Act, and

5 (ii) to an individual whose principal  
6 place of abode at any time during the inci-  
7 dent period of such qualified disaster is lo-  
8 cated in the qualified disaster area with re-  
9 spect to such qualified disaster and who  
10 has sustained an economic loss by reason  
11 of such qualified disaster.

12 (B) ELIGIBLE RETIREMENT PLAN.—The  
13 term “eligible retirement plan” shall have the  
14 meaning given such term by section  
15 402(c)(8)(B) of the Internal Revenue Code of  
16 1986.

17 (5) INCOME INCLUSION SPREAD OVER 3-YEAR  
18 PERIOD.—

19 (A) IN GENERAL.—In the case of any  
20 qualified disaster distribution, unless the tax-  
21 payer elects not to have this paragraph apply  
22 for any taxable year, any amount required to be  
23 included in gross income for such taxable year  
24 shall be so included ratably over the 3-taxable-  
25 year period beginning with such taxable year.



1 (B) SPECIAL RULE.—For purposes of sub-  
2 paragraph (A), rules similar to the rules of sub-  
3 paragraph (E) of section 408A(d)(3) of the In-  
4 ternal Revenue Code of 1986 shall apply.

5 (6) SPECIAL RULES.—

6 (A) EXEMPTION OF DISTRIBUTIONS FROM  
7 TRUSTEE TO TRUSTEE TRANSFER AND WITH-  
8 HOLDING RULES.—For purposes of sections  
9 401(a)(31), 402(f), and 3405 of the Internal  
10 Revenue Code of 1986, qualified disaster dis-  
11 tributions shall not be treated as eligible roll-  
12 over distributions.

13 (B) QUALIFIED DISASTER DISTRIBUTIONS  
14 TREATED AS MEETING PLAN DISTRIBUTION RE-  
15 QUIREMENTS.—For purposes the Internal Rev-  
16 enue Code of 1986, a qualified disaster dis-  
17 tribution shall be treated as meeting the re-  
18 quirements of sections 401(k)(2)(B)(i),  
19 403(b)(7)(A)(ii), 403(b)(11), and 457(d)(1)(A)  
20 of such Code.

21 (b) RECONTRIBUTIONS OF WITHDRAWALS FOR  
22 HOME PURCHASES.—

23 (1) RECONTRIBUTIONS.—

24 (A) IN GENERAL.—Any individual who re-  
25 ceived a qualified distribution may, during the

1 applicable period, make 1 or more contributions  
2 in an aggregate amount not to exceed the  
3 amount of such qualified distribution to an eli-  
4 gible retirement plan (as defined in section  
5 402(c)(8)(B) of the Internal Revenue Code of  
6 1986) of which such individual is a beneficiary  
7 and to which a rollover contribution of such dis-  
8 tribution could be made under section 402(c),  
9 403(a)(4), 403(b)(8), or 408(d)(3), of such  
10 Code, as the case may be.

11 (B) TREATMENT OF REPAYMENTS.—Rules  
12 similar to the rules of subparagraphs (B) and  
13 (C) of subsection (a)(3) shall apply for purposes  
14 of this subsection.

15 (2) QUALIFIED DISTRIBUTION.—For purposes  
16 of this subsection, the term “qualified distribution”  
17 means any distribution—

18 (A) described in section  
19 401(k)(2)(B)(i)(IV), 403(b)(7)(A)(ii) (but only  
20 to the extent such distribution relates to finan-  
21 cial hardship), 403(b)(11)(B), or 72(t)(2)(F),  
22 of the Internal Revenue Code of 1986,

23 (B) which was to be used to purchase or  
24 construct a principal residence in a qualified  
25 disaster area, but which was not so used on ac-

1 count of the qualified disaster with respect to  
2 such area, and

3 (C) which was received during the period  
4 beginning on the date which is 180 days before  
5 the first day of the incident period of such  
6 qualified disaster and ending on the date which  
7 is 30 days after the last day of such incident  
8 period.

9 (3) APPLICABLE PERIOD.—For purposes of this  
10 subsection, the term “applicable period” means, in  
11 the case of a principal residence in a qualified dis-  
12 aster area with respect to any qualified disaster, the  
13 period beginning on the first day of the incident pe-  
14 riod of such qualified disaster and ending on the  
15 date which is 180 days after the date of the enact-  
16 ment of this Act.

17 (c) LOANS FROM QUALIFIED PLANS.—

18 (1) INCREASE IN LIMIT ON LOANS NOT TREAT-  
19 ED AS DISTRIBUTIONS.—In the case of any loan  
20 from a qualified employer plan (as defined under  
21 section 72(p)(4) of the Internal Revenue Code of  
22 1986) to a qualified individual made during the 180-  
23 day period beginning on the date of the enactment  
24 of this Act—

1 (A) clause (i) of section 72(p)(2)(A) of  
2 such Code shall be applied by substituting  
3 “\$100,000” for “\$50,000”, and

4 (B) clause (ii) of such section shall be ap-  
5 plied by substituting “the present value of the  
6 nonforfeitable accrued benefit of the employee  
7 under the plan” for “one-half of the present  
8 value of the nonforfeitable accrued benefit of  
9 the employee under the plan”.

10 (2) DELAY OF REPAYMENT.—In the case of a  
11 qualified individual (with respect to any qualified  
12 disaster) with an outstanding loan (on or after the  
13 first day of the incident period of such qualified dis-  
14 aster) from a qualified employer plan (as defined in  
15 section 72(p)(4) of the Internal Revenue Code of  
16 1986)—

17 (A) if the due date pursuant to subpara-  
18 graph (B) or (C) of section 72(p)(2) of such  
19 Code for any repayment with respect to such  
20 loan occurs during the period beginning on the  
21 first day of the incident period of such qualified  
22 disaster and ending on the date which is 180  
23 days after the last day of such incident period,  
24 such due date shall be delayed for 1 year (or,

1 if later, until the date which is 180 days after  
2 the date of the enactment of this Act),

3 (B) any subsequent repayments with re-  
4 spect to any such loan shall be appropriately  
5 adjusted to reflect the delay in the due date  
6 under subparagraph (A) and any interest accru-  
7 ing during such delay, and

8 (C) in determining the 5-year period and  
9 the term of a loan under subparagraph (B) or  
10 (C) of section 72(p)(2) of such Code, the period  
11 described in subparagraph (A) of this para-  
12 graph shall be disregarded.

13 (3) QUALIFIED INDIVIDUAL.—For purposes of  
14 this subsection, the term “qualified individual”  
15 means any individual—

16 (A) whose principal place of abode at any  
17 time during the incident period of any qualified  
18 disaster is located in the qualified disaster area  
19 with respect to such qualified disaster, and

20 (B) who has sustained an economic loss by  
21 reason of such qualified disaster.

22 (d) PROVISIONS RELATING TO PLAN AMEND-  
23 MENTS.—

24 (1) IN GENERAL.—If this subsection applies to  
25 any amendment to any plan or annuity contract,

1 such plan or contract shall be treated as being oper-  
2 ated in accordance with the terms of the plan during  
3 the period described in paragraph (2)(B)(i).

4 (2) AMENDMENTS TO WHICH SUBSECTION AP-  
5 PLIES.—

6 (A) IN GENERAL.—This subsection shall  
7 apply to any amendment to any plan or annuity  
8 contract which is made—

9 (i) pursuant to any provision of this  
10 section, or pursuant to any regulation  
11 issued by the Secretary or the Secretary of  
12 Labor under any provision of this section,  
13 and

14 (ii) on or before the last day of the  
15 first plan year beginning on or after Janu-  
16 ary 1, 2020, or such later date as the Sec-  
17 retary may prescribe.

18 In the case of a governmental plan (as defined  
19 in section 414(d) of the Internal Revenue Code  
20 of 1986), clause (ii) shall be applied by sub-  
21 stituting the date which is 2 years after the  
22 date otherwise applied under clause (ii).

23 (B) CONDITIONS.—This subsection shall  
24 not apply to any amendment unless—

25 (i) during the period—

1 (I) beginning on the date that  
2 this section or the regulation de-  
3 scribed in subparagraph (A)(i) takes  
4 effect (or in the case of a plan or con-  
5 tract amendment not required by this  
6 section or such regulation, the effec-  
7 tive date specified by the plan), and

8 (II) ending on the date described  
9 in subparagraph (A)(ii) (or, if earlier,  
10 the date the plan or contract amend-  
11 ment is adopted),

12 the plan or contract is operated as if such plan  
13 or contract amendment were in effect, and

14 (ii) such plan or contract amendment  
15 applies retroactively for such period.

16 **SEC. 203. EMPLOYEE RETENTION CREDIT FOR EMPLOYERS**  
17 **AFFECTED BY QUALIFIED DISASTERS.**

18 (a) IN GENERAL.—For purposes of section 38 of the  
19 Internal Revenue Code of 1986, in the case of an eligible  
20 employer, the 2018 through 2019 qualified disaster em-  
21 ployee retention credit shall be treated as a credit listed  
22 at the end of subsection (b) of such section. For purposes  
23 of this subsection, the 2018 through 2019 qualified dis-  
24 aster employee retention credit for any taxable year is an  
25 amount equal to 40 percent of the qualified wages with

1 respect to each eligible employee of such employer for such  
2 taxable year. The amount of qualified wages with respect  
3 to any employee which may be taken into account under  
4 this subsection by the employer for any taxable year shall  
5 not exceed \$6,000 (reduced by the amount of qualified  
6 wages with respect to such employee which may be so  
7 taken into account for any prior taxable year).

8 (b) DEFINITIONS.—For purposes of this section—

9 (1) ELIGIBLE EMPLOYER.—The term “eligible  
10 employer” means any employer—

11 (A) which conducted an active trade or  
12 business in a qualified disaster zone at any time  
13 during the incident period of the qualified dis-  
14 aster with respect to such qualified disaster  
15 zone, and

16 (B) with respect to whom the trade or  
17 business described in subparagraph (A) is inop-  
18 erable at any time during the period beginning  
19 on the first day of the incident period of such  
20 qualified disaster and ending on the date of the  
21 enactment of this Act, as a result of damage  
22 sustained by reason of such qualified disaster.

23 (2) ELIGIBLE EMPLOYEE.—The term “eligible  
24 employee” means with respect to an eligible em-  
25 ployer an employee whose principal place of employ-



1       ment with such eligible employer (determined imme-  
2       diately before the qualified disaster referred to in  
3       paragraph (1)) was in the qualified disaster zone re-  
4       ferred to in such paragraph.

5           (3) QUALIFIED WAGES.—The term “qualified  
6       wages” means wages (as defined in section 51(c)(1)  
7       of the Internal Revenue Code of 1986, but without  
8       regard to section 3306(b)(2)(B) of such Code) paid  
9       or incurred by an eligible employer with respect to  
10      an eligible employee at any time on or after the date  
11      on which the trade or business described in para-  
12      graph (1) first became inoperable at the principal  
13      place of employment of the employee (determined  
14      immediately before the qualified disaster referred to  
15      in such paragraph) and before the earlier of—

16           (A) the date on which such trade or busi-  
17           ness has resumed significant operations at such  
18           principal place of employment, or

19           (B) the date which 150 days after the last  
20           day of the incident period of the qualified dis-  
21           aster referred to in paragraph (1).

22      Such term shall include wages paid without regard  
23      to whether the employee performs no services, per-  
24      forms services at a different place of employment  
25      than such principal place of employment, or per-

1 forms services at such principal place of employment  
2 before significant operations have resumed.

3 (c) CERTAIN RULES TO APPLY.—For purposes of  
4 this section, rules similar to the rules of sections 51(i)(1),  
5 52, and 280C(a), of the Internal Revenue Code of 1986,  
6 shall apply.

7 (d) EMPLOYEE NOT TAKEN INTO ACCOUNT MORE  
8 THAN ONCE.—An employee shall not be treated as an eli-  
9 gible employee for purposes of this section for any period  
10 with respect to any employer if such employer is allowed  
11 a credit under section 51 of the Internal Revenue Code  
12 of 1986 with respect to such employee for such period.

13 **SEC. 204. OTHER DISASTER-RELATED TAX RELIEF PROVI-**  
14 **SIONS.**

15 (a) TEMPORARY INCREASE IN LIMITATION ON  
16 QUALIFIED CONTRIBUTIONS.—

17 (1) SUSPENSION OF CURRENT LIMITATION.—  
18 Except as otherwise provided in paragraph (2),  
19 qualified contributions shall be disregarded in apply-  
20 ing subsections (b) and (d) of section 170 of the In-  
21 ternal Revenue Code of 1986.

22 (2) APPLICATION OF INCREASED LIMITATION.—  
23 For purposes of section 170 of the Internal Revenue  
24 Code of 1986—

1 (A) INDIVIDUALS.—In the case of an indi-  
2 vidual—

3 (i) LIMITATION.—Any qualified con-  
4 tribution shall be allowed as a deduction  
5 only to the extent that the aggregate of  
6 such contributions does not exceed the ex-  
7 cess of the taxpayer's contribution base (as  
8 defined in subparagraph (H) of section  
9 170(b)(1) of such Code) over the amount  
10 of all other charitable contributions allowed  
11 under section 170(b)(1) of such Code.

12 (ii) CARRYOVER.—If the aggregate  
13 amount of qualified contributions made in  
14 the contribution year (within the meaning  
15 of section 170(d)(1) of such Code) exceeds  
16 the limitation of clause (i), such excess  
17 shall be added to the excess described in  
18 section 170(b)(1)(G)(ii).

19 (B) CORPORATIONS.—In the case of a cor-  
20 poration—

21 (i) LIMITATION.—Any qualified con-  
22 tribution shall be allowed as a deduction  
23 only to the extent that the aggregate of  
24 such contributions does not exceed the ex-  
25 cess of the taxpayer's taxable income (as

1           determined under paragraph (2) of section  
2           170(b) of such Code) over the amount of  
3           all other charitable contributions allowed  
4           under such paragraph.

5                   (ii) CARRYOVER.—If the aggregate  
6           amount of qualified contributions made in  
7           the contribution year (within the meaning  
8           of section 170(d)(2) of such Code) exceeds  
9           the limitation of clause (i), such excess  
10          shall be appropriately taken into account  
11          under section 170(d)(2) subject to the limi-  
12          tations thereof.

13          (3) QUALIFIED CONTRIBUTIONS.—

14                   (A) IN GENERAL.—For purposes of this  
15          subsection, the term “qualified contribution”  
16          means any charitable contribution (as defined  
17          in section 170(c) of the Internal Revenue Code  
18          of 1986) if—

19                           (i) such contribution—

20                                   (I) is paid, during the period be-  
21                                   ginning on January 1, 2018, and end-  
22                                   ing on the date which is 60 days after  
23                                   the date of the enactment of this Act,  
24                                   in cash to an organization described

1 in section 170(b)(1)(A) of such Code,  
2 and

3 (II) is made for relief efforts in  
4 one or more qualified disaster areas,

5 (ii) the taxpayer obtains from such or-  
6 ganization contemporaneous written ac-  
7 knowledgment (within the meaning of sec-  
8 tion 170(f)(8) of such Code) that such con-  
9 tribution was used (or is to be used) for  
10 relief efforts described in clause (i)(II),  
11 and

12 (iii) the taxpayer has elected the ap-  
13 plication of this subsection with respect to  
14 such contribution.

15 (B) EXCEPTION.—Such term shall not in-  
16 clude a contribution by a donor if the contribu-  
17 tion is—

18 (i) to an organization described in sec-  
19 tion 509(a)(3) of the Internal Revenue  
20 Code of 1986, or

21 (ii) for the establishment of a new, or  
22 maintenance of an existing, donor advised  
23 fund (as defined in section 4966(d)(2) of  
24 such Code).

1 (C) APPLICATION OF ELECTION TO PART-  
2 NERSHIPS AND S CORPORATIONS.—In the case  
3 of a partnership or S corporation, the election  
4 under subparagraph (A)(iii) shall be made sepa-  
5 rately by each partner or shareholder.

6 (b) SPECIAL RULES FOR QUALIFIED DISASTER-RE-  
7 LATED PERSONAL CASUALTY LOSSES.—

8 (1) IN GENERAL.—If an individual has a net  
9 disaster loss for any taxable year—

10 (A) the amount determined under section  
11 165(h)(2)(A)(ii) of the Internal Revenue Code  
12 of 1986 shall be equal to the sum of—

13 (i) such net disaster loss, and  
14 (ii) so much of the excess referred to  
15 in the matter preceding clause (i) of sec-  
16 tion 165(h)(2)(A) of such Code (reduced  
17 by the amount in clause (i) of this sub-  
18 paragraph) as exceeds 10 percent of the  
19 adjusted gross income of the individual,

20 (B) section 165(h)(1) of such Code shall  
21 be applied by substituting “\$500” for “\$500  
22 (\$100 for taxable years beginning after Decem-  
23 ber 31, 2009”),

1 (C) the standard deduction determined  
2 under section 63(c) of such Code shall be in-  
3 creased by the net disaster loss, and

4 (D) section 56(b)(1)(E) of such Code (sec-  
5 tion 56(b)(1)(D) of such Code in the case of  
6 taxable years ending after December 31, 2018)  
7 shall not apply to so much of the standard de-  
8 duction as is attributable to the increase under  
9 subparagraph (C) of this paragraph.

10 (2) NET DISASTER LOSS.—For purposes of this  
11 subsection, the term “net disaster loss” means the  
12 excess of qualified disaster-related personal casualty  
13 losses over personal casualty gains (as defined in  
14 section 165(h)(3)(A) of the Internal Revenue Code  
15 of 1986).

16 (3) QUALIFIED DISASTER-RELATED PERSONAL  
17 CASUALTY LOSSES.—For purposes of this sub-  
18 section, the term “qualified disaster-related personal  
19 casualty losses” means losses described in section  
20 165(c)(3) of the Internal Revenue Code of 1986  
21 which arise in a qualified disaster area on or after  
22 the first day of the incident period of the qualified  
23 disaster to which such area relates, and which are  
24 attributable to such qualified disaster.

1 (c) SPECIAL RULE FOR DETERMINING EARNED IN-  
2 COME.—

3 (1) IN GENERAL.—In the case of a qualified in-  
4 dividual, if the earned income of the taxpayer for the  
5 applicable taxable year is less than the earned in-  
6 come of the taxpayer for the preceding taxable year,  
7 the credits allowed under sections 24(d) and 32 of  
8 the Internal Revenue Code of 1986 may, at the elec-  
9 tion of the taxpayer, be determined by sub-  
10 stituting—

11 (A) such earned income for the preceding  
12 taxable year, for

13 (B) such earned income for the applicable  
14 taxable year.

15 (2) QUALIFIED INDIVIDUAL.—For purposes of  
16 this subsection, the term “qualified individual”  
17 means any individual whose principal place of abode  
18 at any time during the incident period of any quali-  
19 fied disaster was located—

20 (A) in the qualified disaster zone with re-  
21 spect to such qualified disaster, or

22 (B) in the qualified disaster area with re-  
23 spect to such qualified disaster (but outside the  
24 qualified disaster zone with respect to such  
25 qualified disaster) and such individual was dis-



1 placed from such principal place of abode by  
2 reason of such qualified disaster.

3 (3) APPLICABLE TAXABLE YEAR.—For pur-  
4 poses of this subsection, the term “applicable taxable  
5 year” means—

6 (A) in the case of a qualified individual  
7 other than an individual described in subpara-  
8 graph (B), any taxable year which includes any  
9 portion of the incident period of the qualified  
10 disaster to which the qualified disaster area re-  
11 ferred to in paragraph (2)(A) relates, or

12 (B) in the case of a qualified individual de-  
13 scribed in subparagraph (B) of paragraph (2),  
14 any taxable year which includes any portion of  
15 the period described in such subparagraph.

16 (4) EARNED INCOME.—For purposes of this  
17 subsection, the term “earned income” has the mean-  
18 ing given such term under section 32(c) of the Inter-  
19 nal Revenue Code of 1986.

20 (5) SPECIAL RULES.—

21 (A) APPLICATION TO JOINT RETURNS.—  
22 For purposes of paragraph (1), in the case of  
23 a joint return for an applicable taxable year—

24 (i) such paragraph shall apply if ei-  
25 ther spouse is a qualified individual, and

1 (ii) the earned income of the taxpayer  
2 for the preceding taxable year shall be the  
3 sum of the earned income of each spouse  
4 for such preceding taxable year.

5 (B) UNIFORM APPLICATION OF ELEC-  
6 TION.—Any election made under paragraph (1)  
7 shall apply with respect to both sections 24(d)  
8 and 32 of the Internal Revenue Code of 1986.

9 (C) ERRORS TREATED AS MATHEMATICAL  
10 ERROR.—For purposes of section 6213 of the  
11 Internal Revenue Code of 1986, an incorrect  
12 use on a return of earned income pursuant to  
13 paragraph (1) shall be treated as a mathe-  
14 matical or clerical error.

15 (D) NO EFFECT ON DETERMINATION OF  
16 GROSS INCOME, ETC.—Except as otherwise pro-  
17 vided in this subsection, the Internal Revenue  
18 Code of 1986 shall be applied without regard to  
19 any substitution under paragraph (1).

20 **SEC. 205. AUTOMATIC EXTENSION OF FILING DEADLINES**  
21 **IN CASE OF CERTAIN TAXPAYERS AFFECTED**  
22 **BY FEDERALLY DECLARED DISASTERS.**

23 (a) IN GENERAL.—Section 7508A is amended by  
24 adding at the end the following new subsection:

25 “(d) MANDATORY 60-DAY EXTENSION.—

1           “(1) IN GENERAL.—In the case of any qualified  
2 taxpayer, the period—

3           “(A) beginning on the earliest incident  
4 date specified in the declaration to which the  
5 disaster area referred to in paragraph (2) re-  
6 lates, and

7           “(B) ending on the date which is 60 days  
8 after the latest incident date so specified,  
9 shall be disregarded in the same manner as a period  
10 specified under subsection (a).

11           “(2) QUALIFIED TAXPAYER.—For purposes of  
12 this subsection, the term ‘qualified taxpayer’  
13 means—

14           “(A) any individual whose principal resi-  
15 dence (for purposes of section 1033(h)(4)) is lo-  
16 cated in a disaster area,

17           “(B) any taxpayer if the taxpayer’s prin-  
18 cipal place of business (other than the business  
19 of performing services as an employee) is lo-  
20 cated in a disaster area,

21           “(C) any individual who is a relief worker  
22 affiliated with a recognized government or phil-  
23 anthropic organization and who is assisting in  
24 a disaster area,

1           “(D) any taxpayer whose records necessary  
2           to meet a deadline for an act described in sec-  
3           tion 7508(a)(1) are maintained in a disaster  
4           area,

5           “(E) any individual visiting a disaster area  
6           who was killed or injured as a result of the dis-  
7           aster, and

8           “(F) solely with respect to a joint return,  
9           any spouse of an individual described in any  
10          preceding subparagraph of this paragraph.

11          “(3) DISASTER AREA.—For purposes of this  
12          subsection, the term ‘disaster area’ has the meaning  
13          given such term under subparagraph (B) of section  
14          165(i)(5) with respect to a Federally declared dis-  
15          aster (as defined in subparagraph (A) of such sec-  
16          tion).

17          “(4) APPLICATION TO RULES REGARDING PEN-  
18          SIONS.—In the case of any person described in sub-  
19          section (b), a rule similar to the rule of paragraph  
20          (1) shall apply for purposes of subsection (b) with  
21          respect to—

22                 “(A) making contributions to a qualified  
23                 retirement plan (within the meaning of section  
24                 4974(c)) under section 219(f)(3), 404(a)(6),  
25                 404(h)(1)(B), or 404(m)(2),

1           “(B) making distributions under section  
2           408(d)(4),

3           “(C) recharacterizing contributions under  
4           section 408A(d)(6), and

5           “(D) making a rollover under section  
6           402(c), 403(a)(4), 403(b)(8), or 408(d)(3).

7           “(5) COORDINATION WITH PERIODS SPECIFIED  
8           BY THE SECRETARY.—Any period described in para-  
9           graph (1) with respect to any person (including by  
10          reason of the application of paragraph (4)) shall be  
11          in addition to (or concurrent with, as the case may  
12          be) any period specified under subsection (a) or (b)  
13          with respect to such person.”.

14          (b) EFFECTIVE DATE.—The amendment made by  
15          this section shall apply to federally declared disasters de-  
16          clared after the date of the enactment of this Act.

17   **SEC. 206. MODIFICATION OF THE TAX RATE FOR THE EX-**  
18                           **CISE TAX ON INVESTMENT INCOME OF PRI-**  
19                           **VATE FOUNDATIONS.**

20          (a) IN GENERAL.—Section 4940(a) is amended by  
21          striking “2 percent” and inserting “1.39 percent”.

22          (b) ELIMINATION OF REDUCED TAX WHERE FOUN-  
23          DATION MEETS CERTAIN DISTRIBUTION REQUIRE-  
24          MENTS.—Section 4940 is amended by striking subsection  
25          (e).

1 (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 the date of the enactment of this Act.

4 **SEC. 207. ADDITIONAL LOW-INCOME HOUSING CREDIT AL-**  
5 **LOCATIONS FOR QUALIFIED 2017 AND 2018**  
6 **CALIFORNIA DISASTER AREAS.**

7 (a) IN GENERAL.—For purposes of section 42 of the  
8 Internal Revenue Code of 1986, the State housing credit  
9 ceiling for California for calendar year 2020 shall be in-  
10 creased by the lesser of—

11 (1) the aggregate housing credit dollar amount  
12 allocated by the State housing credit agencies of  
13 California for such calendar year to buildings located  
14 in qualified 2017 and 2018 California disaster areas,  
15 or

16 (2) 50 percent of the sum of the State housing  
17 credit ceilings for California for calendar years 2017  
18 and 2018.

19 (b) ALLOCATIONS TREATED AS MADE FIRST FROM  
20 ADDITIONAL ALLOCATION FOR PURPOSES OF DETER-  
21 MINING CARRYOVER.—For purposes of determining the  
22 unused State housing credit ceiling for any calendar year  
23 under section 42(h)(3)(C) of the Internal Revenue Code  
24 of 1986, any increase in the State housing credit ceiling

1 under subsection (a) shall be treated as an amount de-  
2 scribed in clause (ii) of such section.

3 (c) DEFINITIONS.—For purposes of this section—

4 (1) QUALIFIED 2017 AND 2018 CALIFORNIA DIS-  
5 ASTER AREAS.—The term “qualified 2017 and 2018  
6 California disaster areas” means any area in Cali-  
7 fornia which was determined by the President (be-  
8 fore January 1, 2019) to warrant individual or indi-  
9 vidual and public assistance from the Federal Gov-  
10 ernment under the Robert T. Stafford Disaster Re-  
11 lief and Emergency Assistance Act by reason of a  
12 major disaster the incident period of which begins or  
13 ends in calendar year 2017 or 2018. Notwith-  
14 standing section 201, for purposes of the preceding  
15 sentence, the term “incident period” means the pe-  
16 riod specified by the Federal Emergency Manage-  
17 ment Agency as the period during which the disaster  
18 occurred.

19 (2) OTHER DEFINITIONS.—Terms used in this  
20 section which are also used in section 42 of the In-  
21 ternal Revenue Code of 1986 shall have the same  
22 meaning in this section as in such section 42.

23 **SEC. 208. TREATMENT OF CERTAIN POSSESSIONS.**

24 (a) PAYMENTS TO POSSESSIONS WITH MIRROR  
25 CODE TAX SYSTEMS.—The Secretary of the Treasury

1 shall pay to each possession of the United States which  
2 has a mirror code tax system amounts equal to the loss  
3 (if any) to that possession by reason of the application  
4 of the provisions of this title. Such amounts shall be deter-  
5 mined by the Secretary of the Treasury based on informa-  
6 tion provided by the government of the respective posses-  
7 sion.

8 (b) PAYMENTS TO OTHER POSSESSIONS.—The Sec-  
9 retary of the Treasury shall pay to each possession of the  
10 United States which does not have a mirror code tax sys-  
11 tem amounts estimated by the Secretary of the Treasury  
12 as being equal to the aggregate benefits (if any) that  
13 would have been provided to residents of such possession  
14 by reason of the provisions of this title if a mirror code  
15 tax system had been in effect in such possession. The pre-  
16 ceding sentence shall not apply unless the respective pos-  
17 session has a plan, which has been approved by the Sec-  
18 retary of the Treasury, under which such possession will  
19 promptly distribute such payments to its residents.

20 (c) MIRROR CODE TAX SYSTEM.—For purposes of  
21 this section, the term “mirror code tax system” means,  
22 with respect to any possession of the United States, the  
23 income tax system of such possession if the income tax  
24 liability of the residents of such possession under such sys-  
25 tem is determined by reference to the income tax laws of



1 the United States as if such possession were the United  
2 States.

3 (d) TREATMENT OF PAYMENTS.—For purposes of  
4 section 1324 of title 31, United States Code, the payments  
5 under this section shall be treated in the same manner  
6 as a refund due from a credit provision referred to in sub-  
7 section (b)(2) of such section.

## 8 **TITLE III—OTHER PROVISIONS**

### 9 **SEC. 301. MODIFICATION OF INCOME FOR PURPOSES OF** 10 **DETERMINING TAX-EXEMPT STATUS OF CER-** 11 **TAIN MUTUAL OR COOPERATIVE TELEPHONE** 12 **OR ELECTRIC COMPANIES.**

13 (a) IN GENERAL.—Section 501(c)(12) is amended by  
14 adding at the end the following new subparagraph:

15 “(J) In the case of a mutual or cooperative  
16 telephone or electric company described in this  
17 paragraph, subparagraph (A) shall be applied  
18 without taking into account any income received  
19 or accrued from—

20 “(i) any grant, contribution, or assist-  
21 ance provided pursuant to the Robert T.  
22 Stafford Disaster Relief and Emergency  
23 Assistance Act or any similar grant, con-  
24 tribution, or assistance by any local, State,  
25 or regional governmental entity for the

1 purpose of relief, recovery, or restoration  
2 from, or preparation for, a disaster or  
3 emergency, or

4 “(ii) any grant or contribution by any  
5 governmental entity (other than a con-  
6 tribution in aid of construction or any  
7 other contribution as a customer or poten-  
8 tial customer) the purpose of which is sub-  
9 stantially related to providing, construct-  
10 ing, restoring, or relocating electric, com-  
11 munication, broadband, internet, or other  
12 utility facilities or services.”.

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

16 **SEC. 302. REPEAL OF INCREASE IN UNRELATED BUSINESS**  
17 **TAXABLE INCOME FOR CERTAIN FRINGE**  
18 **BENEFIT EXPENSES.**

19 (a) IN GENERAL.—Section 512(a) is amended by  
20 striking paragraph (7).

21 (b) EFFECTIVE DATE.—The amendment made by  
22 this section shall take effect as if included in the amend-  
23 ments made by section 13703 of Public Law 115–97.

