

House passes bills, bills, and more bills

This week, the House advanced six tax-related bills addressing disaster relief and tax administration, approving them by unanimous support or voice vote after consideration under “suspension of the rules”—a fast-track procedural tool in that chamber that allows for limited debate, no amendments, and passage upon an affirmative two-thirds vote.

Disaster-relief bills

The House passed two bills providing tax relief to victims of a natural disaster, the Filing Relief for Natural Disasters Act (H.R. 517), and the Disaster Related Extension of Deadlines Act (H.R. 1491). (For prior coverage, see *Tax News & Views*, Vol. 26, No. 9, Feb. 28, 2025.)

[URL: https://www.congress.gov/bill/119th-congress/house-bill/517/text](https://www.congress.gov/bill/119th-congress/house-bill/517/text)

[URL: https://www.congress.gov/bill/119th-congress/house-bill/1491/text](https://www.congress.gov/bill/119th-congress/house-bill/1491/text)

[URL: https://dhub.deloitte.com/Newsletters/Tax/2025/TNV/250228_2.html](https://dhub.deloitte.com/Newsletters/Tax/2025/TNV/250228_2.html)

H.R. 517: This bill, introduced by Reps. David Kustoff (R-Tenn.) and Judy Chu (D-Calif.) and overwhelmingly approved by the House with a 388-0 vote, authorizes the Treasury – in consultation with the Federal Emergency Management Agency – to extend filing relief to impacted taxpayers from a disaster as soon as the governor of a state declares a disaster or a state of emergency. The bill defines “qualified state declared disaster” as any natural catastrophe, fire, flood, or explosion that causes damage of sufficient severity and magnitude to warrant a request to postpone such federal tax deadlines. The Ways and Means Committee cleared the bill by a 42-0 vote during a February 26 markup.

“When disaster strikes, victims should be focused on rebuilding, recovering, and caring for their loved ones. They should not have to worry about complying with bureaucratic red tape from the IRS,” said Rep. Kustoff on March 31.

[URL: https://kustoff.house.gov/media/press-releases/passed-kustoff-bill-help-americans-recover-natural-disasters-passed-house](https://kustoff.house.gov/media/press-releases/passed-kustoff-bill-help-americans-recover-natural-disasters-passed-house)

“I am proud to see the House of Representatives pass my bill, the Filing Relief for Natural Disasters Act. This commonsense legislation will make much needed changes to the tax code and ensure communities have the flexibility they need to start the recovery process,” he added.

For her part, Rep. Judy Chu said that “[w]hile President Biden immediately declared a federal disaster for the Los Angeles fires that devastated my district in January, that was unusually fast. That means that if disaster strikes during filing season, taxpayers run the risk of missing federal filing deadlines through no fault of their own. And there may be serious natural disasters that affect taxpayers’ ability to file, but don’t ever get declared as a federal disaster.”

The bill would also expand the current mandatory filing extension following a federally declared disaster from 60 days to 120 days.

H.R. 1491: This bill, introduced by Reps. Gregory Murphy (R-N.C.) and Jimmy Panetta (D-Calif.) and approved by the House by a 423-0 vote, extends the time that a taxpayer who was a victim of a natural disaster is given to claim any missed credits or refunds. It also takes postponements into account when sending collection notices to disaster victims.

Rep. Murphy expressed his support for the bill after it cleared the Ways and Means Committee by a 44-0 vote at a February 26 markup.

URL: <https://murphy.house.gov/media/press-releases/murphy-bill-improve-tax-filing-disaster-victims-passes-ways-and-means>

“The last thing folks who have had their lives upended by an emergency need to deal with is jumping through confusing hoops imposed by the IRS,” said Murphy.

“The Disaster Related Extension of Deadlines Act ensures individuals have ample time to receive a tax refund or credit and the IRS communicates effectively to filers to prevent unintended delinquency on accrued interest or penalties. I am grateful for the bipartisan support from my colleagues in the House Ways and Means Committee and look forward to advocating for the passage of this bill on the House floor,” he added.

Next steps: The two disaster-relief bills have been received in the Senate and referred to the Finance Committee.

Tax administration bills

The House also passed four bipartisan tax administration bills related to stolen paper checks, the National Taxpayer Advocate (NTA), math error, and electronic filing. (For prior coverage, see *Tax News & Views*, Vol. 26, No. 7, Feb. 14, 2025.)

URL: https://dhub.deloitte.com/Newsletters/Tax/2025/TNV/250214_3.html

Stolen paper checks: Reps. Nicloe Malliotakis (R-N.Y.), Terri Sewell (D-Ala.), David Kustoff (R-Tenn.), and Issa Darrell (R-Calif.), introduced bipartisan legislation – the Recovery of Stolen Checks Act (H.R. 1155) – which would enable taxpayers who have had tax refunds lost or stolen in the mail to receive a replacement check by direct deposit. The House advanced the bill by a voice vote.

URL: <https://www.congress.gov/bill/119th-congress/house-bill/1155/text>

Malliotakis celebrated the House passage of bipartisan legislation to clamp down on check fraud.

URL: <https://malliotakis.house.gov/media/press-releases/malliotakis-celebrates-house-passage-bipartisan-legislation-crack-down-check>

“It’s deeply unfortunate that for years seniors and hard-working taxpayers have faced unnecessary hardship and stress after having their tax refund checks stolen in the mail,” said Rep. Malliotakis. “My constituents have been forced to wait months for replacements—wasting valuable time and delaying critical access to funds they rely on to make ends meet.”

“Today, I’m proud that the House of Representatives took action and passed my bipartisan, commonsense legislation to address this issue. By restoring fiscal responsibility and ensuring taxpayers receive the payments they rely on in a timely manner, we send a strong message to fraudsters. I urge the Senate to act quickly so this bill can be sent to President Trump’s desk and signed into law,” she added.

“For many of my constituents, a lost or stolen check is more than just an inconvenience. It can cause real financial hardship,” said Rep. Sewell. “That’s why I’m thrilled that the House has passed our legislation to allow taxpayers who are victims of lost or stolen checks to receive replacements via direct deposit.”

URL: <https://sewell.house.gov/2025/3/rep-sewell-s-legislation-to-return-stolen-money-to-taxpayers-passes-the-house-unanimously>

“This is a commonsense measure that will protect Americans from financial fraud and ensure taxpayers receive the money they are owed,” Sewell added.

The proposal would also require the Treasury Secretary to prescribe rules that establish specific procedures to standardize implementation within 6 months of the date the law is enacted.

National Taxpayer Advocate: Rep. Randy Feenstra (R-Iowa) introduced two bipartisan bills on tax administration early this Congress. One of these, the National Taxpayer Advocate Enhancement Act of 2025 (H.R. 997), co-sponsored by Rep. Danny Davis (D-Ill.) and approved by the House by a vote of 385-0, would authorize the National Taxpayer Advocate to hire their own attorneys to represent taxpayers’ interests. Previously, the Ways and Means Committee cleared the bill by a 43-0 vote during a February 12 markup.

URL: <https://waysandmeans.house.gov/wp-content/uploads/2025/02/AINS-to-HR-997.pdf>

“The National Taxpayer Advocate Enhancement Act gives the NTA the authority to hire her own lawyers who will report directly to her – rather than be accountable to the IRS, the very agency whose behavior the Advocate exists to scrutinize and defend against,” said House Ways and Means Committee Chairman Jason Smith (R-Mo.).

URL: <https://republicans-waysandmeansforms.house.gov/news/email/show.aspx?ID=4BIZEXRCCR3X56TVVLE3PMBFMA>

“These [NTA] attorneys help conduct oversight, ensure taxpayers are being treated fairly, and inform Congress of taxpayer challenges at the IRS. With this improvement, American families will benefit from fewer headaches when dealing with the IRS and a more accountable government. We must keep partisan politics out of the IRS and focus solely on positive outcomes for taxpayers,” said Feenstra.

URL: <https://feenstra.house.gov/media/press-releases/feenstra-led-legislation-keep-partisan-politics-out-irs-unanimously-passes-us>

The National Taxpayer Advocate is appointed by the Treasury Secretary in consultation with the IRS Commissioner and oversees the Taxpayer Advocate Office which is charged with representing taxpayer interests independently in disputes with the Internal Revenue Service.

Math error: Feenstra’s second bill, the Internal Revenue Service Math and Taxpayer Help Act (H.R. 998), cosponsored by Rep. Bradley Schneider (D-Ill.), was advanced by the House by a voice vote. The bill requires

the IRS to provide specific information in notices related to math or clerical errors, issue notifications regarding the abatement of taxes assessed due to such errors and provide procedures for requesting an abatement. The Ways and Means Committee previously cleared the bill by 43-0 during a February 12 markup.

URL: <https://waysandmeans.house.gov/wp-content/uploads/2025/02/AINS-to-HR-998.pdf>

“My bill ensures that the IRS clearly spells out errors on tax forms and helps taxpayers not only understand the mistake but also challenge it if they see fit,” said Rep. Feenstra. “With this legislative fix, we can improve customer service by promoting open and transparent communication between the IRS and the taxpayer when a tax error is identified.”

URL: <https://feenstra.house.gov/media/press-releases/feenstra-led-bill-protect-iowa-taxpayers-unanimously-passes-us-house>

“This bipartisan legislation, the Internal Revenue Service Math and Taxpayer Help Act, sponsored by Representatives Feenstra and Schneider, will level the playing field for taxpayers and hold the IRS accountable,” said Ways and Means Committee Chairman Smith.

URL: <https://republicans-waysandmeansforms.house.gov/news/email/show.aspx?ID=4BIZEXRCCR3X5ORM73NS5FLYWA>

The proposal would also require implementation of a pilot program to explore the use of alternative mail delivery methods for issuance of math error notices.

Electronic filing: The Electronic Filing and Payment Fairness Act (H.R. 1152) was introduced by Rep. Darin LaHood (R-Ill.) and cosponsored by Reps. Suzan DelBene (D-Wash.), Randy Feenstra (R-Iowa), Bradley Schneider (D-Ill.), Brian Fitzpatrick (R-Pa.), and Jimmy Panetta (D-Calif.). The Ways and Means Committee cleared the bill by 41-0 on February 12, and the House advanced it by voice vote.

URL: <https://www.congress.gov/bill/119th-congress/house-bill/1152/text>

The bill expands the mailbox rule to include all electronically submitted federal tax documents and payments to the IRS and mandates that the agency provide guidance on electronically submitted federal tax payments no later than December 31, 2025. The “mailbox” rule treats a timely mailing of a tax return or other document as a timely filing.

“I want to thank Representatives LaHood, Feenstra, Fitzpatrick, DelBene, Panetta, and Schneider for their leadership on this bill. This is a simple, common-sense fix to tax administration that will save taxpayers time and money, and I urge my colleagues to support it.” said Smith on March 31.

URL: <https://republicans-waysandmeansforms.house.gov/news/email/show.aspx?ID=4BIZEXRCCR3X4JCNMWWO3HHP4>

What is the cost?: The nonpartisan Congressional Budget Office (CBO) estimated that implementing H.R. 997 would cost \$2 million over the 2025-2030 period, while the cost to implement H.R. 1152 is expected to be negligible over the same time period. CBO has not provided estimates for the tax administration costs associated with H.R. 998 and H.R. 1155 but expects these costs would also be insignificant over the 2025-2030 period. The CBO also did not provide estimates for the implementation costs of the two disaster-relief bills (H.R. 517 and H.R. 1491).

[URL: https://www.cbo.gov/system/files/2025-04/hr1152.pdf](https://www.cbo.gov/system/files/2025-04/hr1152.pdf)

Next steps: The four tax administration bills have been received in the Senate and referred to the Finance Committee.

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