

hungry. As the old adage says: “don’t continue to do the same thing and expect a different result, that’s insanity”.

Past experiences proved that this policy was detrimental then, and it is so now. It will further exacerbate the epic tragedy of mass incarceration, and the attendant costs incurred by taxpayers, particularly in the well-documented higher cost of incarcerating the elderly and those in poor health.

Even conservative coalitions like Freedom Works, American Conservative Union Foundation, Generation Opportunity, and Taxpayers Protection Alliance agreed that mass incarceration is extremely costly to taxpayers.

In addition to tax dollars in litigation fees, incarceration cost taxpayers \$407.58 per person per day and \$148,767 per person per year.

Criminalizing poor individuals, depriving them of their social security income benefits, and increasing the incarceration rate in this fashion will NOT solve the fugitive problem this bill purports it will do.

In fact, this bill will expand existing problems of mass incarceration by increasing the likelihood for recidivism. Statistics show that incarceration does not serve as deterrence, nor does it keep our communities safe.

For the reasons stated above, I oppose this bill.

Mrs. NOEM. Mr. Speaker, I continue to reserve the balance of my time.

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, I am pleased to yield 3 minutes to the gentlewoman from Alabama (Ms. SEWELL), a member of the Ways and Means Committee.

Ms. SEWELL of Alabama. Mr. Speaker, today I rise in opposition to H.R. 2792, the misleadingly titled Control Unlawful Fugitive Felons Act of 2017, which would prohibit the payment of Supplemental Security Income benefits to anyone with an unresolved arrest warrant for an alleged violation of a condition of probation or parole or an alleged felony offense.

H.R. 2792’s title falsely claims to target fugitive felons. In fact, fugitive felons are already prohibited from receiving benefits under current law. If this bill were enacted, some of our country’s most vulnerable low-income seniors and disabled Americans, who are neither fugitives nor felons, would not be able to get their SSI benefits.

While proponents of H.R. 2792 continue to claim that the bill only targets violent fugitive felons, H.R. 2792 threatens many other individuals, like those who received arrest warrants because of an inability to pay court fines or fees. Just last week, the United States Commission on Civil Rights published a report, titled, “Targeted Fines and Fees Against Low-Income Communities of Color: Civil Rights and Constitutional Implications,” which found that many local jurisdictions rely on court fees or other fines to support their municipal budgets, including fees charged to those under court supervision.

Some of the people charged with these fees are elderly or disabled SSI beneficiaries who are unable to work and have no way to pay court costs. When they cannot pay, a warrant is

routinely issued for their arrest. If this bill were enacted, these people would lose their SSI benefits, which is the only source of income for many of these low-income disabled individuals.

During the markup of H.R. 2792, I offered a commonsense amendment which would have prevented SSI benefits from being cut off if the result would be the loss of benefits for individuals whose arrest warrants were issued for nonpayment of court costs. Unfortunately, my Republican colleagues rejected the amendment, as well as all other Democratic amendments to this bill.

I stand united with over 119 national, State, and local organizations who oppose efforts to cut SSI benefits, and I urge opposition to the final passage of this bill.

Further, I would like to go on the record to say that we should have a clean reauthorization of the Maternal, Infant, and Early Childhood Home Visiting program, MIECHV, which expires on September 30. The majority’s decision to tie home visiting to this harmful cut for our most vulnerable citizens only makes this harder to accomplish.

MIECHV programs are proven programs, evidence-based programs that work. We actually should reauthorize these programs, but we should not tie it to this horrible bill.

Mr. Speaker, I urge opposition to the bill.

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Mrs. NOEM. Mr. Speaker, I have no other speakers, and I reserve the balance of my time.

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, I yield myself the balance of my time.

Mr. Speaker, H.R. 2792 is a harsh, unfair bill. It would undermine the foundation of American justice, innocent until proven guilty, and it would do so for Americans who are impoverished and already at a severe disadvantage because of age, disability, education, race, and ethnicity. It would strip people of basic income, in many cases all they have to live on, based on a mere accusation.

I reject the majority’s contention that people in nursing homes, people with dementia and cognitive impairments, and others with nowhere else to turn will not be harmed by this bill because of the very limited authority current law gives the Social Security commissioner to issue good cause exemptions.

We know the good cause process is complicated and very difficult to navigate. Not surprisingly, the last time the policy was in effect, only a tiny fraction of the people who lost their basic income were able to follow the instructions in the six-page letter from SSA and apply for relief, the good cause process that the majority repeatedly touts, as few as 10 days before benefit termination. SSI recipients have extremely limited financial resources and are severely disabled, elderly.

Resolving errors within the criminal justice system is a long process that typically must be done in the geographic jurisdiction of the court and necessitates legal costs.

The goal of H.R. 2792 is the same: raise \$2.1 billion by cutting off benefits for tens of thousands of impoverished, elderly, and disabled people, be they cognitively impaired, victims of mistaken identity, facing homelessness, those who committed minor offenses, or those who are too poor to pay their court fees and fines.

Mr. Speaker, there are no protections in this bill. There is no reason, no rational benefit, but there are instances where individuals will be forced to suffer even more than they currently do, so let’s not cut off their Social Security Income benefits.

Mr. Speaker, I urge a “no” vote, and I yield back the balance of my time.

Mrs. NOEM. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, in closing, the CUFF Act is commonsense. The American taxpayer should not subsidize individuals who are fleeing from law enforcement.

Because the Social Security Administration already possesses in place processes that will ensure due process and protect beneficiaries, claims about this bill are overblown and, quite frankly, they are wrong.

I am proud that this bill is supported by the Fraternal Order of Police, the National Sheriffs’ Association, and the South Dakota Sheriffs’ Association.

I urge my colleagues to support this bill.

Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. All time for debate has expired.

Pursuant to House Resolution 533, the previous question is ordered on the bill, as amended.

The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

The SPEAKER pro tempore. The question is on the passage of the bill.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

#### DISASTER TAX RELIEF AND AIRPORT AND AIRWAY EXTENSION ACT OF 2017

The SPEAKER pro tempore. Pursuant to clause 1(c) of rule XIX, further consideration of the bill (H.R. 3823) to amend title 49, United States Code, to extend authorizations for the airport improvement program, to amend the

Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, to provide disaster tax relief, and for other purposes, will now resume.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

#### MOTION TO RECOMMIT

Mr. NADLER. Mr. Speaker, I have a motion to recommit at the desk.

The SPEAKER pro tempore. Is the gentleman opposed to the bill?

Mr. NADLER. Mr. Speaker, I am opposed in its current form.

The SPEAKER pro tempore. The Clerk will report the motion to recommit.

The Clerk read as follows:

Mr. Nadler moves to recommit the bill H.R. 3823 to the Committee on Ways and Means with instructions to report the same back to the House forthwith with the following amendment:

Page 58, strike lines 6 through 13, and insert the following:

#### (1) PAYMENTS TO POSSESSIONS.—

(A) UNITED STATES VIRGIN ISLANDS.—The Secretary of the Treasury shall pay to the United States Virgin Islands amounts equal to 400 percent of the loss in revenues to the United States Virgin Islands by reason of this subsection and subsection (e). Such amounts shall be determined by the Secretary of the Treasury based on information provided by the United States Virgin Islands.

(B) COMMONWEALTH OF PUERTO RICO.—The Secretary of the Treasury shall pay to the Commonwealth of Puerto Rico amounts equal to the per capita equivalent of amounts paid to the United States Virgin Islands under subparagraph (A). For purposes of the preceding sentence, the term “per capita equivalent” means the ratio of—

(i) the population of the Commonwealth of Puerto Rico, determined on the basis of the most recent census estimate released by the Bureau of Census before September 4, 2017, divided by

(ii) the population of the United States Virgin Islands, as so determined.

(C) USE OF FUNDS.—Subparagraphs (A) and (B) shall apply only to the extent that the United States Virgin Islands or the Commonwealth of Puerto Rico, as the case may be, has a plan, which has been approved by the Secretary of the Treasury, under which possession will use such amounts for one or more of the following purposes:

(i) Repair or surface infrastructure, including roads, bridges, and tunnels.

(ii) Repair of water and sewage systems.

(iii) Repair and replacement of electric transmission and distribution systems, telecommunications infrastructure, cellular networks, and broadband infrastructure.

(iv) Repair and replacement of hospitals.

(v) Repair and replacement of elementary and secondary schools.

(vi) Repair, replacement, and creation of residential housing.

(vii) Environmental remediation.

(viii) Health care costs of individuals.

The preceding sentence shall not apply to so much of the amounts paid to the United States Virgin Islands as do not exceed 100 percent of the loss in revenues described in subparagraph (A).

Page 59, line 10, insert “(and by reason of such possession having a mirror code tax system)” after “by reason of this title”.

Page 59, after line 13, insert the following:

(e) EXTENSION OF APPLICATION TO PUERTO RICO OF DEDUCTION FOR INCOME ATTRIBUTABLE TO DOMESTIC PRODUCTION ACTIVITIES.—

(1) IN GENERAL.—Section 199(d)(8)(C) of the Internal Revenue Code of 1986 is amended—

(A) by striking “first 11 taxable years” and inserting “first 16 taxable years”, and

(B) by striking “January 1, 2017” and inserting “January 1, 2023”.

(2) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after December 31, 2016.

(f) SENSE OF CONGRESS REGARDING ECONOMIC SUPPORT FOR U.S. VIRGIN ISLANDS AND PUERTO RICO THROUGH LONG-TERM EXTENSION OF RUM COVER OVER.—It is the sense of Congress that, as soon as possible, section 7652(f)(1) of the Internal Revenue Code of 1986 should be extended retroactively, and for no fewer than five years, to support the long-term economic recovery of the United States Virgin Islands and the Commonwealth of Puerto Rico.

Page 59, after line 23, insert the following:  
**SEC. 506. TIME FOR PAYMENT OF CORPORATE ESTIMATED TAXES.**

Notwithstanding section 6655 of the Internal Revenue Code of 1986, in the case of a corporation with assets of not less than \$1,000,000,000 (determined as of the end of the preceding taxable year)—

(1) the amount of any required installment of corporate estimated tax which is otherwise due in July, August, or September of 2018 shall be increased by 1.75 percent of such amount (determined without regard to any provision of law which is not included in the Internal Revenue Code of 1986), and

(2) the amount of the next required installment after an installment referred to in paragraph (1) shall be appropriately reduced to reflect the amount of the increase by reason of such paragraph.

**SEC. 507. EXPENSING OF QUALIFIED DISASTER EXPENSES.**

(a) IN GENERAL.—Part VI of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 198 the following:

**“SEC. 198A. EXPENSING OF QUALIFIED DISASTER EXPENSES.**

“(a) IN GENERAL.—A taxpayer may elect to treat any qualified disaster expenses which are paid or incurred by the taxpayer as an expense which is not chargeable to capital account. Any expense which is so treated shall be allowed as a deduction for the taxable year in which it is paid or incurred.

“(b) QUALIFIED DISASTER EXPENSE.—For purposes of this section, the term ‘qualified disaster expense’ means any expenditure—

“(1) which is paid or incurred in connection with a trade or business or with business-related property,

“(2) which is—

“(A) for the abatement or control of hazardous substances that were released on account of a federally declared disaster occurring during the period beginning—

“(i) after December 31, 2007, and before January 1, 2010, or

“(ii) after December 31, 2011, and before January 1, 2016,

“(B) for the removal of debris from, or the demolition of structures on, real property which is business-related property damaged or destroyed as a result of a federally declared disaster occurring during any such period, or

“(C) for the repair of business-related property damaged as a result of a federally declared disaster occurring during any such period, and

“(3) which is otherwise chargeable to capital account.

“(c) OTHER DEFINITIONS.—For purposes of this section—

“(1) BUSINESS-RELATED PROPERTY.—The term ‘business-related property’ means property—

“(A) held by the taxpayer for use in a trade or business or for the production of income, or

“(B) described in section 1221(a)(1) in the hands of the taxpayer.

“(2) FEDERALLY DECLARED DISASTER.—The term ‘federally declared disaster’ has the meaning given such term by section 165(i)(5)(A).

“(d) DEDUCTION RECAPTURED AS ORDINARY INCOME ON SALE, ETC.—Solely for purposes of section 1245, in the case of property to which a qualified disaster expense would have been capitalized but for this section—

“(1) the deduction allowed by this section for such expense shall be treated as a deduction for depreciation, and

“(2) such property (if not otherwise section 1245 property) shall be treated as section 1245 property solely for purposes of applying section 1245 to such deduction.

“(e) COORDINATION WITH OTHER PROVISIONS.—Sections 198, 280B, and 468 shall not apply to amounts which are treated as expenses under this section.

“(f) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this section.”.

(b) CLERICAL AMENDMENT.—The table of sections for part VI of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 198 the following item:

“Sec. 198A. Expensing of qualified disaster expenses.”.

(c) EFFECTIVE DATE.—The amendment made by this section shall apply to amounts paid or incurred after December 31, 2011, in connection with disasters declared after such date.

**SEC. 508. INCREASED LIMITATION ON CHARITABLE CONTRIBUTIONS FOR DISASTER RELIEF.**

(a) INDIVIDUALS.—Paragraph (1) of section 170(b) of the Internal Revenue Code of 1986 is amended by redesignating subparagraphs (F) and (G) as subparagraphs (G) and (H), respectively, and by inserting after subparagraph (E) the following new subparagraph:

“(F) QUALIFIED DISASTER CONTRIBUTIONS.—

“(i) IN GENERAL.—Any qualified disaster contribution shall be allowed to the extent that the aggregate of such contributions does not exceed the excess of 80 percent of the taxpayer’s contribution base over the amount of all other charitable contributions allowable under this paragraph.

“(ii) CARRYOVER.—If the aggregate amount of contributions described in clause (i) exceeds the limitation under clause (i), such excess shall be treated (in a manner consistent with the rules of subsection (d)(1)) as a charitable contribution to which clause (i) applies in each of the 5 succeeding years in order of time.

“(iii) COORDINATION WITH OTHER SUBPARAGRAPHS.—For purposes of applying this subsection and subsection (d)(1), contributions described in clause (i) shall not be treated as described in subparagraph (A) and such subparagraph shall be applied without regard to such contributions.

“(iv) QUALIFIED DISASTER CONTRIBUTIONS.—For purposes of this subparagraph, the term ‘qualified disaster contribution’ means any charitable contribution if—

“(I) such contribution is for relief efforts related to a federally declared disaster (as defined in section 165(h)(3)(C)(i)),

“(II) such contribution is made during the period beginning on the applicable disaster date with respect to the disaster described in subclause (I) and ending on December 31, 2015, and

“(III) such contribution is made in cash to an organization described in subparagraph (A) (other than an organization described in section 509(a)(3)).

Such term shall not include a contribution if the contribution is for establishment of a new, or maintenance in an existing, donor advised fund (as defined in section 4966(d)(2)).

“(v) APPLICABLE DISASTER DATE.—For purposes of clause (iv)(II), the term ‘applicable disaster date’ means, with respect to any federally declared disaster described in clause (iv)(I), the date on which the disaster giving rise to the Presidential declaration described in section 165(i)(5)(A) occurred.

“(vi) SUBSTANTIATION REQUIREMENT.—This paragraph shall not apply to any qualified disaster contribution unless the taxpayer obtains from such organization to which the contribution was made a contemporaneous written acknowledgment (within the meaning of subsection (f)(8)) that such contribution was used (or is to be used) for a purpose described in clause (iv)(III).”

(b) CORPORATIONS.—

(1) IN GENERAL.—Paragraph (2) of section 170(b) of the Internal Revenue Code of 1986 is amended by redesignating subparagraph (C) as subparagraph (D) and by inserting after subparagraph (B) the following new subparagraph:

“(C) QUALIFIED DISASTER CONTRIBUTIONS.—

“(i) IN GENERAL.—Any qualified disaster contribution shall be allowed to the extent that the aggregate of such contributions does not exceed the excess of 20 percent of the taxpayer’s taxable income over the amount of charitable contributions allowed under subparagraph (A).

“(ii) CARRYOVER.—If the aggregate amount of contributions described in clause (i) exceeds the limitation under clause (i), such excess shall be treated (in a manner consistent with the rules of subsection (d)(1)) as a charitable contribution to which clause (i) applies in each of the 5 succeeding years in order of time.

“(iii) QUALIFIED DISASTER CONTRIBUTION.—The term ‘qualified disaster contribution’ has the meaning given such term under paragraph (2)(F)(iv).”

“(iv) SUBSTANTIATION REQUIREMENT.—This paragraph shall not apply to any qualified disaster contribution unless the taxpayer obtains from such organization to which the contribution was made a contemporaneous written acknowledgment (within the meaning of subsection (f)(8)) that such contribution was used (or is to be used) for a purpose described in paragraph (1)(F)(iv)(III).”

(2) CONFORMING AMENDMENTS.—

(A) Subparagraph (A) of section 170(b)(2) of such Code is amended by striking “subparagraph (B) applies” and inserting “subparagraphs (B) and (C) apply”.

(B) Subparagraph (B) of section 170(b)(2) of such Code is amended by striking “subparagraph (A)” and inserting “subparagraphs (A) and (C)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to disasters arising in taxable years ending after December 31, 2011.

**SEC. 509. LOSSES ATTRIBUTABLE TO DISASTERS IN 2012, 2013, 2014, AND 2015.**

(a) IN GENERAL.—Section 165(h) of the Internal Revenue Code of 1986 is amended by redesignating paragraphs (3) and (4) as paragraphs (4) and (5), respectively, and by inserting after paragraph (2) the following:

“(3) SPECIAL RULE FOR LOSSES IN FEDERALLY DECLARED DISASTERS.—

“(A) IN GENERAL.—If an individual has a net disaster loss for any taxable year, the amount determined under paragraph (2)(A)(ii) shall be the sum of—

“(i) such net disaster loss, and

“(ii) so much of the excess referred to in the matter preceding clause (i) of paragraph (2)(A) (reduced by the amount in clause (i) of this subparagraph) as exceeds 10 percent of the adjusted gross income of the individual.

“(B) NET DISASTER LOSS.—For purposes of subparagraph (A), the term ‘net disaster loss’ means the excess of—

“(i) the personal casualty losses—

“(I) attributable to a federally declared disaster occurring during the period beginning after December 31, 2007, and before January 1, 2010, or during the period beginning after December 31, 2011, and before January 1, 2016, and

“(II) occurring in a disaster area, over

“(ii) personal casualty gains.

“(C) FEDERALLY DECLARED DISASTER.—For purposes of this paragraph—

“(i) FEDERALLY DECLARED DISASTER.—The term ‘federally declared disaster’ has the meaning given such term by subsection (i)(5)(A).

“(ii) DISASTER AREA.—The term ‘disaster area’ has the meaning given such term by subsection (i)(5)(B).”

(b) CONFORMING AMENDMENT.—Paragraph (4) of section 165(h) of such Code, as so redesignated, is amended by striking “paragraph (2)” and inserting “paragraphs (2) and (3)”.

(c) LOSS ALLOWED WHETHER OR NOT INDIVIDUAL ITEMIZED DEDUCTIONS.—Section 62(a) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (21) the following new paragraph:

“(22) DISASTER CASUALTY LOSSES.—Any net disaster loss (as defined in section 165(h)(3)(B)).”

(d) TECHNICAL AMENDMENT.—Subparagraph (A) of section 165(i)(5) of the Internal Revenue Code of 1986 is amended by inserting “major” after “means any”.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to disasters declared in taxable years beginning after December 31, 2011.

(f) USE OF AMENDED INCOME TAX RETURNS TO TAKE INTO ACCOUNT RECEIPT OF CERTAIN CASUALTY LOSS GRANTS BY DISALLOWING PREVIOUSLY TAKEN CASUALTY LOSS DEDUCTIONS.—

(1) IN GENERAL.—Notwithstanding any other provision of the Internal Revenue Code of 1986, if a taxpayer—

(A) claims a deduction for any taxable year with respect to a casualty loss to a principal residence (within the meaning of section 121 of such Code) resulting from any federally declared disaster (as defined in section 165(h)(3)(C) of such Code) occurring during the period beginning after December 31, 2011, and before January 1, 2016, and

(B) in a subsequent taxable year receives a grant under any Federal or State program as reimbursement for such loss,

such taxpayer may elect to file an amended income tax return for the taxable year in which such deduction was allowed (and for any taxable year to which such deduction is carried) and reduce (but not below zero) the amount of such deduction by the amount of such reimbursement.

(2) TIME OF FILING AMENDED RETURN.—Paragraph (1) shall apply with respect to any grant only if any amended income tax returns with respect to such grant are filed not later than the later of—

(A) the due date for filing the tax return for the taxable year in which the taxpayer receives such grant, or

(B) the date which is 1 year after the date of the enactment of this Act.

(3) WAIVER OF PENALTIES AND INTEREST.—Any underpayment of tax resulting from the reduction under paragraph (1) of the amount otherwise allowable as a deduction shall not be subject to any penalty or interest under such Code if such tax is paid not later than 1 year after the filing of the amended return to which such reduction relates.

**SEC. 510. NET OPERATING LOSSES ATTRIBUTABLE TO DISASTERS IN 2012, 2013, 2014, AND 2015.**

(a) IN GENERAL.—Section 172(b)(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following:

“(G) CERTAIN LOSSES ATTRIBUTABLE FEDERALLY DECLARED DISASTERS.—In the case of a taxpayer who has a qualified disaster loss (as defined in subsection (i)), such loss shall be a net operating loss carryback to each of the 5 taxable years preceding the taxable year of such loss.”

(b) RULES RELATING TO QUALIFIED DISASTER LOSSES.—Section 172 of the Internal Revenue Code of 1986 is amended by redesignating subsection (i) a subsection (j) and by inserting after subsection (h) the following:

“(i) RULES RELATING TO QUALIFIED DISASTER LOSSES.—For purposes of this section—

“(1) IN GENERAL.—The term ‘qualified disaster loss’ means the lesser of—

“(A) the sum of—

“(i) the losses allowable under section 165 for the taxable year—

“(I) attributable to a federally declared disaster (as defined in section 165(i)(5)(A)) occurring during the period beginning after December 31, 2007, and before January 1, 2010, or during the period beginning after December 31, 2011, and before January 1, 2016, and

“(II) occurring in a disaster area (as defined in section 165(i)(5)(B)), and

“(ii) the deduction for the taxable year for qualified disaster expenses which is allowable under section 198A(a) or which would be so allowable if not otherwise treated as an expense, or

“(B) the net operating loss for such taxable year.

“(2) COORDINATION WITH SUBSECTION (b)(2).—For purposes of applying subsection (b)(2), a qualified disaster loss for any taxable year shall be treated in a manner similar to the manner in which a specified liability loss is treated.

“(3) ELECTION.—Any taxpayer entitled to a 5-year carryback under subsection (b)(1)(G) from any loss year may elect to have the carryback period with respect to such loss year determined without regard to subsection (b)(1)(G). Such election shall be made in such manner as may be prescribed by the Secretary and shall be made by the due date (including extensions of time) for filing the taxpayer’s return for the taxable year of the net operating loss. Such election, once made for any taxable year, shall be irrevocable for such taxable year.

“(4) EXCLUSION.—The term ‘qualified disaster loss’ shall not include any loss with respect to any property described in section 1400N(p)(3).”

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to losses arising in taxable years beginning after December 31, 2011, in connection with disasters declared after such date.

**SEC. 511. WAIVER OF CERTAIN MORTGAGE REVENUE BOND REQUIREMENTS FOLLOWING 2012, 2013, 2014, AND 2015 DISASTERS.**

(a) IN GENERAL.—Paragraph (13) of section 143(k) of the Internal Revenue Code of 1986 is amended by striking “before January 1, 2010” in subparagraphs (A)(i) and (B)(i) of such paragraph and inserting “during the period beginning after December 31, 2007, and before January 1, 2010, or during the period

beginning after December 31, 2011, and before January 1, 2016”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to disasters occurring after December 31, 2011.

**SEC. 512. INCREASED EXPENSING AND BONUS DEPRECIATION FOR QUALIFIED DISASTER ASSISTANCE PROPERTY FOLLOWING 2012, 2013, 2014, AND 2015 DISASTERS.**

(a) IN GENERAL.—Subclause (I) of section 168(n)(2)(A)(i) of the Internal Revenue Code of 1986 is amended by striking “before January 1, 2010” and inserting “during the period beginning after December 31, 2007, and before January 1, 2010, or during the period beginning after December 31, 2011, and before January 1, 2016”.

(b) REMOVAL OF EXCLUSION.—Section 168(n)(2)(B)(i) of such Code is amended by inserting “and” at the end of subclause (I), by striking “, and” at the end of subclause (II) and inserting a period, and by striking subclause (III).

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2011, with respect to disasters declared after such date.

**SEC. 513. INCREASE IN NEW MARKETS TAX CREDIT FOR INVESTMENTS IN COMMUNITY DEVELOPMENT ENTITIES SERVING 2012, 2013, 2014, AND 2015 DISASTER AREAS.**

(a) IN GENERAL.—Subsection (f) of section 45D of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(4) INCREASED SPECIAL ALLOCATION FOR COMMUNITY DEVELOPMENT ENTITIES SERVING DISASTER AREAS WITH RESPECT TO DISASTERS OCCURRING IN ANY OF CALENDAR YEARS 2012 THROUGH 2015.—

“(A) IN GENERAL.—In the case of each calendar year which begins after 2012 and before 2017, the new markets tax credit limitation shall be increased by an amount equal to \$500,000,000, to be allocated among qualified community development entities to make qualified low-income community investments within any covered federally declared disaster area.

“(B) ALLOCATION OF INCREASE.—The amount of the increase in limitation under subparagraph (A) shall be allocated by the Secretary under paragraph (2) to qualified community development entities and shall give priority to such entities with a record of having successfully provided capital or technical assistance to businesses or communities within any covered federally declared disaster area or areas for which the allocation is requested.

“(C) APPLICATION OF CARRYFORWARD.—Paragraph (3) shall be applied separately with respect to the amount of any increase under subparagraph (A).

“(D) COVERED FEDERALLY DECLARED DISASTER AREA.—For purposes of this paragraph, the term ‘covered federally declared disaster area’ means any disaster area resulting from any federally declared disaster occurring after December 31, 2011, and before January 1, 2016. For purposes of the preceding sentence, the terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms in section 165(i)(5).”

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to calendar years beginning after 2012.

**SEC. 514. SPECIAL RULES FOR USE OF RETIREMENT FUNDS IN CONNECTION WITH FEDERALLY DECLARED DISASTERS IN 2012, 2013, 2014, AND 2015.**

(a) TAX-FAVORED WITHDRAWALS FROM RETIREMENT PLANS.—

(1) IN GENERAL.—Paragraph (2) of section 72(t) of the Internal Revenue Code of 1986 is

amended by adding at the end the following new subparagraph:

“(H) DISTRIBUTIONS FROM RETIREMENT PLANS IN CONNECTION WITH FEDERALLY DECLARED DISASTERS DURING IN ANY CALENDAR YEARS AFTER 2011.—Any qualified disaster recovery distribution.”

(2) QUALIFIED DISASTER RECOVERY DISTRIBUTION.—Section 72(t) of such Code is amended by adding at the end the following new paragraph:

“(11) QUALIFIED DISASTER RECOVERY DISTRIBUTION.—For purposes of paragraph (2)(H)—

“(A) IN GENERAL.—Except as provided in subparagraph (B), the term ‘qualified disaster recovery distribution’ means, with respect to any federally declared disaster occurring in any calendar year beginning after 2011 and before January 1, 2016, any distribution from an eligible retirement plan made on or after the applicable disaster date and before the date that is 1 year after the applicable disaster date, to an individual whose principal place of abode on the applicable disaster date, is located in the disaster area and who has sustained an economic loss by reason of such federally declared disaster.

“(B) DOLLAR LIMITATION.—

“(i) IN GENERAL.—For purposes of this subsection, the aggregate amount of distributions received by an individual with respect to any federally declared disaster occurring during in any calendar year beginning after 2011 shall not exceed \$100,000.

“(ii) TREATMENT OF PLAN DISTRIBUTIONS.—If a distribution to an individual would (without regard to clause (i)) be a qualified disaster recovery distribution, a plan shall not be treated as violating any requirement of this title merely because the plan treats such distribution as a qualified disaster recovery distribution, unless the aggregate amount of such distributions from all plans maintained by the employer (and any member of any controlled group which includes the employer) to such individual with respect to any federally declared disaster occurring in any calendar year beginning after 2011 exceeds \$100,000.

“(iii) CONTROLLED GROUP.—For purposes of clause (ii), the term ‘controlled group’ means any group treated as a single employer under subsection (b), (c), (m), or (o) of section 414.

“(C) AMOUNT DISTRIBUTED MAY BE REPAYED.—

“(i) IN GENERAL.—Any individual who receives a qualified disaster recovery distribution may, at any time during the 3-year period beginning on the day after the date on which such distribution was received, make one or more contributions in an aggregate amount not to exceed the amount of such distribution to an eligible retirement plan of which such individual is a beneficiary and to which a rollover contribution of such distribution could be made under section 402(c), 403(a)(4), 403(b)(8), 408(d)(3), or 457(e)(16), as the case may be.

“(ii) TREATMENT OF REPAYMENTS OF DISTRIBUTIONS FROM ELIGIBLE RETIREMENT PLANS OTHER THAN IRAS.—For purposes of this title, if a contribution is made pursuant to clause (i) with respect to a qualified disaster recovery distribution from an eligible retirement plan other than an individual retirement plan, then the taxpayer shall, to the extent of the amount of the contribution, be treated as having received the qualified disaster recovery distribution in an eligible rollover distribution (as defined in section 402(c)(4)) and as having transferred the amount to the eligible retirement plan in a direct trustee to trustee transfer within 60 days of the distribution.

“(iii) TREATMENT OF REPAYMENTS FOR DISTRIBUTIONS FROM IRAS.—For purposes of this title, if a contribution is made pursuant to clause (i) with respect to a qualified disaster

recovery distribution from an individual retirement plan (as defined by section 7701(a)(37)), then, to the extent of the amount of the contribution, the qualified disaster recovery distribution shall be treated as a distribution described in section 408(d)(3) and as having been transferred to the eligible retirement plan in a direct trustee to trustee transfer within 60 days of the distribution.

“(D) INCOME INCLUSION SPREAD OVER 3-YEAR PERIOD.—

“(i) IN GENERAL.—In the case of any qualified disaster recovery distribution, unless the taxpayer elects not to have this paragraph apply for any taxable year, any amount required to be included in gross income for such taxable year shall be so included ratably over the 3-taxable-year period beginning with such taxable year.

“(ii) SPECIAL RULE.—For purposes of clause (i), rules similar to the rules of subparagraph (E) of section 408A(d)(3) shall apply.

“(E) OTHER DEFINITIONS.—

“(i) FEDERALLY DECLARED DISASTER; DISASTER AREA.—The terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms under section 165(i)(5).

“(ii) APPLICABLE DISASTER DATE.—The term ‘applicable disaster date’ means, with respect to any federally declared disaster, the date on which such federally declared disaster occurs.

“(iii) ELIGIBLE RETIREMENT PLAN.—The term ‘eligible retirement plan’ shall have the meaning given such term by section 402(c)(8)(B).

“(F) SPECIAL RULES.—

“(i) EXEMPTION OF DISTRIBUTIONS FROM TRUSTEE TO TRUSTEE TRANSFER AND WITHHOLDING RULES.—For purposes of sections 401(a)(31), 402(f), and 3405, qualified disaster recovery distributions shall not be treated as eligible rollover distributions.

“(ii) QUALIFIED DISASTER RECOVERY DISTRIBUTIONS TREATED AS MEETING PLAN DISTRIBUTION REQUIREMENTS.—For purposes of this title, a qualified disaster recovery distribution shall be treated as meeting the requirements of sections 401(k)(2)(B)(i), 403(b)(7)(A)(ii), 403(b)(11), and 457(d)(1)(A).”

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to distributions with respect to disaster declared after December 31, 2011.

(b) LOANS FROM QUALIFIED PLANS.—

(1) IN GENERAL.—Subsection (p) of section 72 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(6) INCREASE IN LIMIT ON LOANS NOT TREATED AS DISTRIBUTIONS WITH RESPECT TO DISASTERS IN ANY CALENDAR YEAR AFTER 2011.—

“(A) IN GENERAL.—In the case of any loan from a qualified employer plan to a qualified individual made during the applicable period—

“(i) clause (i) of paragraph (2)(A) shall be applied by substituting ‘\$100,000’ for ‘\$50,000’, and

“(ii) clause (ii) of such paragraph shall be applied by substituting ‘the present value of the nonforfeitable accrued benefit of the employee under the plan’ for ‘one-half of the present value of the nonforfeitable accrued benefit of the employee under the plan’.

“(B) DELAY OF REPAYMENT.—In the case of a qualified individual with an outstanding loan on or after the applicable disaster date from a qualified employer plan—

“(i) if the due date pursuant to subparagraph (B) or (C) of paragraph (2) for any repayment with respect to such loan occurs during the 1-year period beginning on the applicable disaster date, such due date shall be delayed for 1 year,

“(ii) any subsequent repayments with respect to any such loan shall be appropriately

adjusted to reflect the delay in the due date under clause (i) and any interest accruing during such delay, and

“(iii) in determining the 5-year period and the term of a loan under subparagraph (B) or (C) of paragraph (2), the period described in clause (i) shall be disregarded.

“(C) DEFINITIONS.—For purposes of this paragraph—

“(i) QUALIFIED INDIVIDUAL.—The term ‘qualified individual’ means, with respect to any federally declared disaster occurring during in any calendar year beginning after 2011, an individual whose principal place of abode on the applicable disaster date is located in the disaster area and who has sustained an economic loss by reason of such federally declared disaster.

“(ii) APPLICABLE PERIOD.—The applicable period is the period beginning on the applicable disaster date and ending on December 31, 2016.

“(iii) FEDERALLY DECLARED DISASTER; DISASTER AREA.—The terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms under section 165(i)(5).

“(iv) APPLICABLE DISASTER DATE.—The term ‘applicable disaster date’ means, with respect to any federally declared disaster, the date on which such federally declared disaster occurs.”

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to loans made with respect to disaster declared after December 31, 2011.

(c) PROVISIONS RELATING TO PLAN AMENDMENTS.—

(1) IN GENERAL.—If this subsection applies to any amendment to any plan or annuity contract, such plan or contract shall be treated as being operated in accordance with the terms of the plan during the period described in paragraph (2)(B)(i).

(2) AMENDMENTS TO WHICH SUBSECTION APPLIES.—

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

(i) pursuant to any provision of, or amendment made by, this section, or pursuant to any regulation issued by the Secretary or the Secretary of Labor under any provision of, or amendment made by, this section, and

(ii) on or before the last day of the first plan year beginning on or after January 1, 2016, or such later date as the Secretary may prescribe.

In the case of a governmental plan (as defined in section 414(d)), clause (ii) shall be applied by substituting the date which is 2 years after the date otherwise applied under clause (ii).

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

(i) during the period—

(I) beginning on the date that the provisions of, and amendments made by, this section or the regulation described in subparagraph (A)(i) takes effect (or in the case of a plan or contract amendment not required by the provisions of, or amendments made by, this section or such regulation, the effective date specified by the plan), and

(II) ending on the date described in subparagraph (A)(ii) (or, if earlier, the date the plan or contract amendment is adopted),

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

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

**SEC. 515. ADDITIONAL EXEMPTION FOR HOUSING QUALIFIED DISASTER DISPLACED INDIVIDUALS.**

(a) IN GENERAL.—Section 151 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(f) ADDITIONAL EXEMPTION FOR CERTAIN DISASTER-DISPLACED INDIVIDUALS.—

“(1) IN GENERAL.—In the case of any taxable year beginning in any calendar year beginning after 2011, there shall be allowed an exemption of \$500 for each qualified disaster-displaced individual with respect to the taxpayer for the taxable year.

“(2) LIMITATIONS.—

“(A) DOLLAR LIMITATION.—The exemption under paragraph (1) shall not exceed \$2,000, reduced by the amount of the exemption under this subsection for all prior taxable years.

“(B) INDIVIDUALS TAKEN INTO ACCOUNT ONLY ONCE.—An individual shall not be taken into account under paragraph (1) if such individual was taken into account under this subsection by the taxpayer for any prior taxable year.

“(C) IDENTIFYING INFORMATION REQUIRED.—An individual shall not be taken into account under paragraph (1) for a taxable year unless the taxpayer identification number of such individual is included on the return of the taxpayer for such taxable year.

“(3) QUALIFIED DISASTER-DISPLACED INDIVIDUAL.—

“(A) IN GENERAL.—For purposes of this subsection, the term ‘qualified disaster-displaced individual’ means, with respect to any taxpayer for any taxable year, any qualified individual if such individual is provided housing free of charge by the taxpayer in the principal residence of the taxpayer for a period of 60 consecutive days which ends in such taxable year. Such term shall not include the spouse or any dependent of the taxpayer.

“(B) QUALIFIED INDIVIDUAL.—The term ‘qualified individual’ means any individual who—

“(i) on the date of a federally declared disaster occurring in calendar years beginning after 2011 and before 2016 maintained such individual’s principal place of abode in the disaster area declared with respect to such disaster, and

“(ii) was displaced from such principal place of abode by reason of the federally declared disaster.

For purposes of the preceding sentence, the terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms in section 165(i)(5).

“(4) COMPENSATION FOR HOUSING.—No deduction shall be allowed under this subsection if the taxpayer receives any rent or other amount (from any source) in connection with the providing of such housing.”

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2011.

**SEC. 516. EXCLUSIONS OF CERTAIN CANCELLATIONS OF INDEBTEDNESS BY REASON OF 2012, 2013, 2014, AND 2015 DISASTERS.**

(a) IN GENERAL.—Section 108 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(j) DISCHARGE OF INDEBTEDNESS FOR INDIVIDUALS AFFECTED BY DISASTERS IN ANY CALENDAR YEAR AFTER 2011.—

“(1) IN GENERAL.—Except as provided in paragraph (2), gross income shall not include any amount which (but for this subsection) would be includible in gross income by reason of any discharge (in whole or in part) of indebtedness of a natural person described in paragraph (3) by an applicable entity (as defined in section 6050P(c)(1)) during the applicable period.

“(2) EXCEPTIONS FOR BUSINESS INDEBTEDNESS.—Paragraph (1) shall not apply to any indebtedness incurred in connection with a trade or business.

“(3) PERSONS DESCRIBED.—A natural person is described in this paragraph if the principal

place of abode of such person on the applicable disaster date was located in the disaster area with respect to any federally declared disaster occurring during any calendar year beginning after 2011 and before 2016.

“(4) APPLICABLE PERIOD.—For purposes of this subsection, the term ‘applicable period’ means the period beginning on the applicable disaster date and ending on the date which is 14 months after such date.

“(5) OTHER DEFINITIONS.—For purposes of this subsection—

“(A) FEDERALLY DECLARED DISASTER; DISASTER AREA.—The terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms under section 165(i)(5).

“(B) APPLICABLE DISASTER DATE.—The term ‘applicable disaster date’ means, with respect to any federally declared disaster, the date on which such federally declared disaster occurs.”

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to discharges made on or after December 31, 2011.

**SEC. 517. SPECIAL RULE FOR DETERMINING EARNED INCOME OF INDIVIDUALS AFFECTED BY FEDERALLY DECLARED DISASTERS.**

(a) IN GENERAL.—Section 32 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(n) SPECIAL RULE FOR DETERMINING EARNED INCOME OF TAXPAYERS AFFECTED BY FEDERALLY DECLARED DISASTERS.—

“(1) IN GENERAL.—In the case of a qualified individual with respect to any federally declared disaster occurring during any calendar year beginning after 2011, if the earned income of the taxpayer for the taxable year which includes the applicable disaster date is less than the earned income of the taxpayer for the preceding taxable year, the credit allowed under this section and section 24(d) may, at the election of the taxpayer, be determined by substituting—

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

“(B) such earned income for the taxable year which includes the applicable date.

“(2) QUALIFIED INDIVIDUAL.—For purposes of this subsection, the term ‘qualified individual’ means, with respect to any federally declared disaster occurring during in any calendar year beginning after 2011 and before 2016, any individual whose principal place of abode on the applicable disaster date, was located—

“(A) in any portion of a disaster area determined by the President to warrant individual or individual and public assistance under the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of the federally declared disaster, or

“(B) in any portion of the disaster area not described in subparagraph (A) and such individual was displaced from such principal place of abode by reason of the federally declared disaster.

“(3) OTHER DEFINITIONS.—For purposes of this paragraph—

“(A) FEDERALLY DECLARED DISASTER; DISASTER AREA.—The terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms under section 165(i)(5).

“(B) APPLICABLE DISASTER DATE.—The term ‘applicable disaster date’ means, with respect to any federally declared disaster, the date on which such federally declared disaster occurs.

“(4) SPECIAL RULES.—

“(A) APPLICATION TO JOINT RETURNS.—For purposes of paragraph (1), in the case of a joint return for a taxable year which includes the disaster date—

“(i) such paragraph shall apply if either spouse is a qualified individual, and

“(ii) the earned income of the taxpayer for the preceding taxable year shall be the sum

of the earned income of each spouse for such preceding taxable year.

“(B) UNIFORM APPLICATION OF ELECTION.—Any election made under paragraph (1) shall apply with respect to both section 24(d) and this section.

“(C) ERRORS TREATED AS MATHEMATICAL ERROR.—For purposes of section 6213, an incorrect use on a return of earned income pursuant to paragraph (1) shall be treated as a mathematical or clerical error.

“(D) NO EFFECT ON DETERMINATION OF GROSS INCOME, ETC.—Except as otherwise provided in this subsection, this title shall be applied without regard to any substitution under paragraph (1).”.

(b) CHILD TAX CREDIT.—Section 24(d) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (2) the following new paragraph:

“(3) SPECIAL RULE FOR DETERMINING EARNED INCOME OF TAXPAYERS AFFECTED BY FEDERALLY DECLARED DISASTERS.—For election by qualified individuals with respect to certain federally declared disasters to substitute earned income from the preceding taxable year, see section 32(n).”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2011.

**SEC. 518. INCREASE IN REHABILITATION CREDIT FOR BUILDINGS IN 2012, 2013, 2014, AND 2015 DISASTER AREAS.**

(a) IN GENERAL.—Section 47 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(e) SPECIAL RULE FOR EXPENDITURES MADE IN CONNECTION WITH CERTAIN DISASTERS.—

“(1) IN GENERAL.—In the case of qualified rehabilitation expenditures paid or incurred during the applicable period with respect to any qualified rehabilitated building or certified historic structure located in a disaster area with respect to any federally declared disaster occurring in, subsection (a) shall be applied—

“(A) by substituting ‘13 percent’ for ‘10 percent’ in paragraph (1) thereof, and

“(B) by substituting ‘26 percent’ for ‘20 percent’ in paragraph (2) thereof.

“(2) DEFINITIONS.—For purposes of this subsection—

“(A) FEDERALLY DECLARED DISASTER; DISASTER AREA.—The terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms under section 165(i)(5).

“(B) APPLICABLE PERIOD.—The term ‘applicable period’ means the period beginning on the applicable disaster date and ending on December 31, 2015.

“(C) APPLICABLE DISASTER DATE.—The term ‘applicable disaster date’ means, with respect to any federally declared disaster, the date on which such federally declared disaster occurs.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred after December 31, 2011.

**SEC. 519. ADVANCED REFUNDINGS OF CERTAIN TAX-EXEMPT BONDS.**

(a) IN GENERAL.—Section 149(d) of the Internal Revenue Code of 1986 is amended by redesignating paragraph (7) as paragraph (8) and by inserting after paragraph (6) the following new paragraph:

“(7) SPECIAL RULE WITH RESPECT TO CERTAIN NATURAL DISASTERS.—

“(A) IN GENERAL.—With respect to a bond described in subparagraph (C), one additional advance refunding after the date of the enactment of this paragraph and before January 1, 2018, shall be allowed under the rules of this subsection if—

“(i) the Governor of the State designates the advance refunding bond for purposes of this subsection, and

“(ii) the requirements of subparagraph (E) are met.

“(B) CERTAIN PRIVATE ACTIVITY BONDS.—With respect to a bond described in subparagraph (C) which is an exempt facility bond described in paragraph (1) or (2) of section 142(a), one advance refunding after the date of the enactment of this paragraph and before January 1, 2018, shall be allowed under the applicable rules of this subsection (notwithstanding paragraph (2) thereof) if the requirements of clauses (i) and (ii) of subparagraph (A) are met.

“(C) BONDS DESCRIBED.—A bond is described in this paragraph if, with respect to any federally declared disaster, such bond—

“(i) was outstanding on the applicable disaster date, and

“(ii) is issued by an applicable State or a political subdivision thereof.

“(D) AGGREGATE LIMIT.—The maximum aggregate face amount of bonds which may be designated under this subsection by the Governor of a State shall not exceed \$4,500,000.

“(E) ADDITIONAL REQUIREMENTS.—The requirements of this subparagraph are met with respect to any advance refunding of a bond described in subparagraph (C) if—

“(i) no advance refundings of such bond would be allowed under this title on or after the applicable disaster date,

“(ii) the advance refunding bond is the only other outstanding bond with respect to the refunded bond, and

“(iii) the requirements of section 148 are met with respect to all bonds issued under this paragraph.

“(F) DEFINITIONS.—For purposes of this subsection—

“(i) FEDERALLY DECLARED DISASTER; DISASTER AREA.—The terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms under section 165(i)(5).

“(ii) APPLICABLE DISASTER DATE.—The term ‘applicable disaster date’ means, with respect to any federally declared disaster, the date on which such federally declared disaster occurs.

“(iii) APPLICABLE STATE.—The term ‘applicable State’ means, with respect to any federally declared disaster, any State in which a portion of the disaster area is located.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to bonds issued after the date of the enactment of this Act.

**SEC. 520. QUALIFIED DISASTER AREA RECOVERY BONDS.**

(a) IN GENERAL.—Subpart A of part IV of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 146 the following new section:

**“SEC. 146A. QUALIFIED DISASTER AREA RECOVERY BONDS.**

“(a) IN GENERAL.—For purposes of this title, any qualified disaster area recovery bond shall—

“(1) be treated as an exempt facility bond, and

“(2) not be subject to section 146.

“(b) QUALIFIED DISASTER AREA RECOVERY BOND.—For purposes of this section, the term ‘qualified disaster area recovery bond’ means any bond issued as part of an issue if—

“(1) 95 percent or more of the net proceeds of such issue are to be used for qualified project costs,

“(2) such bond is issued by a State or any political subdivision thereof any part of which is in a qualified disaster area,

“(3) the Governor of the issuing State designates such bond for purposes of this section, and

“(4) such bond is issued after the date of the enactment of this section and before January 1, 2017.

“(c) LIMITATION ON AMOUNT OF BONDS.—

“(1) IN GENERAL.—The maximum aggregate face amount of bonds which may be designated under this section by any State shall not exceed \$10,000,000.

“(2) MOVABLE PROPERTY.—No bonds shall be issued which are to be used for movable fixtures and equipment.

“(3) TREATMENT OF CURRENT REFUNDING BONDS.—Paragraph (1) shall not apply to any bond (or series of bonds) issued to refund a qualified disaster area recovery bond, if—

“(A) the average maturity date of the issue of which the refunding bond is a part is not later than the average maturity date of the bonds to be refunded by such issue,

“(B) the amount of the refunding bond does not exceed the outstanding amount of the refunded bond, and

“(C) the net proceeds of the refunding bond are used to redeem the refunded bond not later than 90 days after the date of the issuance of the refunding bond.

For purposes of subparagraph (A), average maturity shall be determined in accordance with section 147(b)(2)(A).

“(d) QUALIFIED PROJECT COSTS.—For purposes of this section, the term ‘qualified project costs’ means the cost of acquisition, construction, reconstruction, and renovation of—

“(1) residential rental property (as defined in section 142(d)),

“(2) nonresidential real property (including fixed improvements associated with such property),

“(3) a facility described in paragraph (2) or (3) of section 142(a), or

“(4) public utility property (as defined in section 168(i)(10)),

which is located in a qualified disaster area and was damaged or destroyed by reason of a federally declared disaster.

“(e) SPECIAL RULES.—In applying this title to any qualified disaster area recovery bond, the following modifications shall apply:

“(1) Section 147(d) (relating to acquisition of existing property not permitted) shall be applied by substituting ‘50 percent’ for ‘15 percent’ each place it appears.

“(2) Section 148(f)(4)(C) (relating to exception from rebate for certain proceeds to be used to finance construction expenditures) shall apply to the available construction proceeds of bonds issued under this section. For purposes of the preceding sentence, the following spending requirements shall apply in lieu of the requirements in clause (ii) of such section:

“(A) 40 percent of such available construction proceeds are spent for the governmental purposes of the issue within the 2-year period beginning on the date the bonds are issued.

“(B) 60 percent of such proceeds are spent for such purposes within the 3-year period beginning on such date.

“(C) 80 percent of such proceeds are spent for such purposes within the 4-year period beginning on such date.

“(D) 100 percent of such proceeds are spent for such purposes within the 5-year period beginning on such date.

“(3) Repayments of principal on financing provided by the issue—

“(A) may not be used to provide financing, and

“(B) must be used not later than the close of the first semiannual period beginning after the date of the repayment to redeem bonds which are part of such issue.

The requirement of subparagraph (B) shall be treated as met with respect to amounts received within 5 years after the date of issuance of the issue (or, in the case of a refunding bond, the date of issuance of the original bond) if such amounts are used by the close of such 5 years to redeem bonds which are part of such issue.

“(4) Section 57(a)(5) shall not apply.

“(f) SEPARATE ISSUE TREATMENT OF PORTIONS OF AN ISSUE.—This section shall not apply to the portion of an issue which (if issued as a separate issue) would be treated as a qualified bond or as a bond that is not a private activity bond (determined without regard to paragraph (1)), if the issuer elects to so treat such portion.

“(g) QUALIFIED DISASTER AREA; FEDERALLY DECLARED DISASTER.—

“(1) QUALIFIED DISASTER AREA.—The term ‘qualified disaster area’ means any area determined to warrant individual or individual and public assistance from the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of a federally declared disaster occurring during the period beginning after December 31, 2011, and before January 1, 2016.

“(2) FEDERALLY DECLARED DISASTER.—The term ‘federally declared disaster’ has the meaning given to such term under section 165(i)(5).”.

(b) CLERICAL AMENDMENT.—The table of sections for subpart A of part IV of subchapter B of chapter 1 of such Code is amended by inserting after the item relating to section 146 the following new item:

“Sec. 146A. Qualified disaster area recovery bonds.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to obligations issued after December 31, 2015.

**SEC. 521. ADDITIONAL LOW-INCOME HOUSING CREDIT ALLOCATIONS.**

(a) IN GENERAL.—Paragraph (3) of section 42(h) of the Internal Revenue Code of 1986 (relating to limitation on aggregate credit allowable with respect to projects located in a State) is amended by adding at the end the following new subparagraph:

“(J) INCREASE IN STATE HOUSING CREDIT FOR STATES DAMAGED BY NATURAL DISASTERS.—

“(i) IN GENERAL.—In the case of calendar year 2016, the State housing credit ceiling of each State any portion of which includes any portion of a qualifying disaster area shall be increased by so much of the aggregate housing credit dollar amount as does not exceed the applicable limitation allocated by the State housing credit agency of such State for such calendar year to buildings located in qualifying disaster areas.

“(ii) APPLICABLE LIMITATION.—For purposes of clause (i), the applicable limitation is the greater of—

“(I) \$8 multiplied by the population of the qualifying disaster areas in such State, or

“(II) 50 percent of the State housing credit ceiling (determined without regard to this subparagraph) for 2015.

“(iii) APPLICABLE PERCENTAGE.—For purposes of this section, the applicable percentage with respect to any building to which amounts allocated under clause (i) shall be determined under subsection (b)(2), except that subparagraph (A) thereof shall be applied by substituting ‘January 1, 2016’ for ‘January 1, 2015’.

“(iv) ALLOCATIONS TREATED AS MADE FIRST FROM ADDITIONAL ALLOCATION AMOUNT FOR PURPOSES OF DETERMINING CARRYOVER.—For purposes of determining the unused State housing credit ceiling under subparagraph (C) for any calendar year, any increase in the State housing credit ceiling under clause (i) shall be treated as an amount described in clause (ii) of such subparagraph.

“(v) QUALIFYING DISASTER AREA.—For purposes of this subparagraph, the term ‘qualifying federally declared disaster area’ means—

“(I) each county which is determined to warrant individual or individual and public assistance from the Federal Government under a qualifying natural disaster declaration described in clause (vi)(I), and

“(II) each county not described in subclause (I) which is included in the geographical area covered by a qualifying natural disaster declaration described in subclause (II) or (III) of clause (vi).

“(vi) QUALIFYING NATURAL DISASTER DECLARATION.—For purposes of clause (v), the term ‘qualifying natural disaster declaration’ means—

“(I) a federally declared disaster (as defined in section 165(i)(5)) occurring during the period beginning after December 31, 2011, and before January 1, 2016,

“(II) a natural disaster declared by the Secretary of Agriculture in 2011 due to damaging weather and other conditions relating to Hurricane Irene or Tropical Storm Lee under section 321(a) of the Consolidated Farm and Rural Development Act (7 U.S.C. 1961(a)), or

“(III) a major disaster or emergency designated by the President in 2011 due to damaging weather and other conditions relating to Hurricane Irene or Tropical Storm Lee under the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.).”.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.

**SEC. 522. FACILITATION OF TRANSFER OF WATER LEASING AND WATER BY MUTUAL DITCH OR IRRIGATION COMPANIES IN DISASTER AREAS.**

(a) IN GENERAL.—Paragraph (12) of section 501(c) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(I) TREATMENT OF MUTUAL DITCH OR IRRIGATION COMPANIES IN CERTAIN DISASTER AREAS.—

“(i) IN GENERAL.—In the case of a qualified mutual ditch or irrigation company or like organization, subparagraph (A) shall be applied without taking into account any income received or accrued during the applicable period—

“(I) from the sale, lease, or exchange of fee or other interests in real property, including interests in water,

“(II) from the sale or exchange of stock in a mutual ditch or irrigation company or like organization or contract rights for the delivery or use of water,

“(III) from the investment of proceeds from sales, leases, or exchanges under subclauses (I) and (II), or

“(IV) from the United States, or a State or local government, resulting from the federally declared disaster,

except that any income received under subclause (I), (II), (III), or (IV) which is distributed or expended for expenses (other than for operations, maintenance, and capital improvements) of the qualified mutual ditch or irrigation company or like organization shall be treated as nonmember income in the year in which it is distributed or expended.

“(ii) QUALIFIED MUTUAL DITCH OR IRRIGATION COMPANY OR LIKE ORGANIZATION.—For purposes of this paragraph—

“(I) IN GENERAL.—The term ‘qualified mutual ditch or irrigation company or like organization’ means any mutual ditch or irrigation company or like organization that diverted, delivered, transported, stored, or used its water for agricultural irrigation purposes on its own or through its shareholders in a qualified disaster area during any of calendar years 2012 through 2015.

“(II) QUALIFIED ASSET.—The term ‘qualified asset’ means any real property or tangible personal property used in the mutual ditch or irrigation company’s (or like organization’s) system.

“(III) MULTIPLE AREAS.—Under regulations, if the qualified assets of any mutual ditch or irrigation company or like organiza-

tion are located in more than 1 qualified disaster area, all such areas shall be treated as 1 area and if more than 1 federally declared disaster is involved, the date on which the last of such disasters occurred shall be the date used for purposes of this paragraph.

“(iii) APPLICABLE PERIOD.—For purposes of this paragraph, the term ‘applicable period’ means the taxable year in which the federally declared disaster occurred and the 5 following taxable years.

“(iv) OTHER DEFINITIONS.—

“(I) QUALIFIED DISASTER AREA.—The term ‘qualified disaster area’ means any area determined to warrant individual or individual and public assistance from the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of a federally declared disaster occurring during the period beginning on January 1, 2012, and ending on December 31, 2015.

“(II) FEDERALLY DECLARED DISASTER.—The term ‘federally declared disaster’ has the meaning given to such term under section 165(i)(5).”.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to taxable years ending after December 31, 2011.

**SEC. 523. EXCLUSION FOR DISASTER MITIGATION PAYMENTS RECEIVED FROM STATE AND LOCAL GOVERNMENTS.**

(a) IN GENERAL.—Paragraph (2) of section 139(g) of the Internal Revenue Code of 1986 is amended by inserting “, or any other amount which is paid by a State or local government or agency or instrumentality thereof,” after “(as in effect on such date)”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to payments received after the date of the enactment of this Act.

**SEC. 524. NATURAL DISASTER FUNDS.**

(a) NATURAL DISASTER FUND.—Subpart C of part II of subchapter E of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 468B the following new section:

**“SEC. 468C. SPECIAL RULES FOR NATURAL DISASTER FUNDS.**

“(a) IN GENERAL.—If a qualified taxpayer elects the application of this section, there shall be allowed as a deduction for any taxable year the amount of payments made by the taxpayer to a natural disaster fund during such taxable year.

“(b) NATURAL DISASTER FUND.—The term ‘natural disaster fund’ means a fund meeting the following requirements:

“(1) DESIGNATION.—The taxpayer designates—

“(A) the fund as a natural disaster fund in the manner prescribed by the Secretary, and

“(B) the line or lines of business to which the fund applies.

“(2) SEGREGATION.—The assets of the fund are segregated from other assets of the taxpayer.

“(3) INVESTMENTS.—

“(A) The assets of the fund are maintained in one or more qualified accounts and are invested only in—

“(i) deposits with banks whose deposits are insured subject to applicable limits by the Federal Deposit Insurance Corporation, or

“(ii) in stock or other securities in which the fund would be permitted to invest if it were a capital construction fund subject to the investment limitations of paragraphs (2) and (3) of section 7518(b)(2).

“(B) All investment earnings (including gains and losses) from investments of the fund become part of the fund.

“(4) CONTRIBUTIONS TO THE FUND.—The fund does not accept any deposits (or other amounts) other than cash payments with respect to which a deduction is allowable under subsection (a) and earnings (including gains and losses) from fund investments.

“(5) PURPOSE.—The fund is established and maintained for the purposes of covering costs, expenses, and losses (including business interruption losses) resulting from a Federally declared natural disaster to the extent such costs are not covered by insurance.

“(6) MAXIMUM BALANCE.—The balance of the fund does not exceed the lesser of—

“(A) the sum of—

“(i) 150 percent of the maximum deductible, and

“(ii) 100 percent of the maximum co-insurance (to the extent not taken into account in clause (i)),

that, in the case of a Federally declared natural disaster resulting in losses, the taxpayer could be expected to pay with respect to property and business interruption insurance maintained by the taxpayer for the line of business to which the fund applies and that would cover losses resulting from a Federally declared natural disaster, and

“(B) the maximum loss under any insurance coverage that the taxpayer could reasonably expect to occur for the line of business in the case of a severe natural disaster.

“(7) FINANCIAL STATEMENTS.—The fund or the balance of the fund is recorded in the taxpayer’s financial statements in accordance with generally accepted accounting principles and not as a current asset and the footnotes to the taxpayer’s financial statements include a short description of the fund and its purposes.

“(8) INSURANCE.—The taxpayer property insurance maintained by the qualified taxpayer applies to 75 percent or more of the property used—

“(A) in the qualified taxpayer’s line of business to which the fund relates, and

“(B) in the United States.

“(c) QUALIFIED TAXPAYER.—For purposes of this section, the term ‘qualified taxpayer’ means any taxpayer that—

“(1) actively conducts a trade or business, and

“(2) maintains property insurance with respect to such trade or business that insures against losses in natural disasters.

“(d) FAILURE TO MEET REQUIREMENTS.—If a fund that was a natural disaster fund ceases to meet any of the requirements of subsection (b) or a taxpayer who has a natural disaster fund ceases to meet the requirement of subsection (c), the entire balance of the fund shall be deemed distributed in a nonqualified distribution at the time the fund ceases to meet such requirements.

“(e) TAXATION OF FUND.—

“(1) IN GENERAL.—The earnings (including gains and losses) from the investment and reinvestment of amounts held in the fund shall not be taken into account in determining the gross income of the taxpayer that owns the fund.

“(2) NOT A SEPARATE TAXPAYER.—A natural disaster fund shall not be considered a separate taxpayer for purposes of this subtitle.

“(f) TAXATION OF DISTRIBUTIONS FROM THE FUND.—

“(1) QUALIFIED DISTRIBUTIONS.—For purposes of this chapter, qualified distributions shall be treated in the same manner as proceeds from property or business interruption insurance.

“(2) NONQUALIFIED DISTRIBUTIONS.—

“(A) IN GENERAL.—In the case of any taxable year for which there is a nonqualified distribution—

“(i) such nonqualified distributions shall be excluded from the gross income of the taxpayer, and

“(ii) the tax imposed by this chapter (determined without regard to this subsection) shall be increased by the product of the amount of such nonqualified distribution and

the highest rate of tax specified in section 1 (section 11 in the case of a corporation).

“(B) TAX BENEFIT RULE; COORDINATION WITH DEDUCTION FOR NET OPERATING LOSSES.—Rules similar to the rules of subparagraphs (B) and (C) of section 7518(g)(6) shall apply for purposes of this paragraph.

“(3) ADDITIONAL TAX.—The tax imposed by this chapter for any taxable year on any taxpayer that owns a natural disaster fund shall be increased by the greater of—

“(A) 20 percent of the amount of any nonqualified distributions from the fund in the taxable year, and

“(B) an amount equal to interest, at the underpayment rate established under section 6621, on the nonqualified distribution from the time the amount is added to the fund to the time the amount is distributed.

“(4) INTEREST CALCULATION.—For purposes of calculating interest under paragraph (3)(B)—

“(A) all investment earnings (including gains or losses) in taxable year shall be treated as added to the fund on the last day of the taxable year, and

“(B) amounts distributed from the fund shall be treated as distributed on a first-in, first-out basis.

“(g) DEFINITIONS.—For purposes of this section—

“(1) FEDERALLY DECLARED NATURAL DISASTER.—The term ‘Federally declared natural disaster’ means a natural disaster that is determined by Presidential declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act to warrant individual or individual and public assistance under such Act.

“(2) NONQUALIFIED DISTRIBUTION.—The term ‘nonqualified distribution’ means a distribution from a natural disaster fund other than a qualified distribution.

“(3) QUALIFIED ACCOUNT.—The term ‘qualified account’ means an account with a bank (as defined in section 581) or a brokerage account but only if the investments of such accounts are limited to those permitted by subsection (b)(3) and no investments are made in a related person (as defined in section 465(b)(3)(C)) to the taxpayer.

“(4) QUALIFIED DISTRIBUTION.—

“(A) IN GENERAL.—The term ‘qualified distribution’ means with respect to natural disaster fund an amount equal to the excess of—

“(i) costs, expenses, and losses (including losses of a type reimbursable by proceeds of business interruption insurance) incurred by the taxpayer as a result of the Federally declared natural disaster with respect to the line or lines of business for which the fund was designated, over

“(ii) the proceeds of property and business interruption insurance paid for the benefit of the taxpayer with respect to costs, expenses, and losses described in clause (i).

“(B) LIMITATION.—A distribution from a natural disaster fund shall not be treated as a qualified distribution if such distribution is allocated to a Federally declared natural disaster occurring more than 3 years before the date of such distribution.

“(h) SPECIAL RULES.—For purposes of this section—

“(1) NO DOUBLE COUNTING.—Any portion of any deductible or coinsurance taken into account under subsection (b)(6) in determining the maximum balance for a natural disaster fund shall not be taken into account in determining the maximum balance for another natural disaster fund.

“(2) EXCESS BALANCE.—

“(A) IN GENERAL.—If the balance of a natural disaster fund exceeds the maximum balance permitted by subsection (b)(6) by reason of investment earnings or a reduction in the maximum balance, the account shall not

cease to be a natural disaster fund as the result of exceeding such limit if the excess is distributed within 120 days of the date that such excess first occurred.

“(B) TREATMENT OF DISTRIBUTIONS OF EXCESS BALANCE.—In the case of any distribution of the excess balance of a natural disaster fund within 120 days of the date that such excess first occurred—

“(i) paragraphs (2) and (3) of subsection (f) shall not apply to the distribution of such excess if distributed within such period, and

“(ii) the amount of such distribution shall be included in the gross income of the taxpayer in the year such distribution was made.

“(C) ANTI-ABUSE RULE.—Subparagraph (B) shall not apply in the case of any reduction in the maximum balance resulting from any action of the taxpayer the primary purpose of which was to reduce the maximum balance to enable a distribution that would not be subject to the maximum tax rate calculation or the additional tax.

“(3) CERTAIN ASSET ACQUISITIONS.—The transfer of a natural disaster fund (or the portion of a natural disaster fund) from one person to another person shall not constitute a nonqualified distribution if—

“(A) such transfer is part of a transaction—

“(i) to which section 381 applies,

“(ii) the transferee acquires substantially all of the assets of the transferor used in the line or lines of business for which the fund was designated,

“(iii) the transferee acquires substantially all of the assets of the transferor used in one, but not all, of the lines of business for which the fund was designated, or

“(iv) the transferee acquires substantially all of the transferor’s assets located in a geographical area and used in a line of business for which the fund was designated, and

“(B) the transferee elects to treat the acquired natural disaster fund (or portion thereof) as a natural disaster fund for the line of business for which the transferor had previously designated the fund and as a continuation of the fund (or pro rata portion thereof) for purposes of determining the additional tax imposed by subsection (f)(4).

“(i) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the provisions of this section.”

(b) CLERICAL AMENDMENT.—The table of sections for subpart C of part II of subchapter E of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 468B the following new item:

“Sec. 468C. Special rules for natural disaster funds.”

(c) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2014.

#### SEC. 525. INCREASE PROPERTY REPLACEMENT PERIOD TO 5 YEARS.

(a) IN GENERAL.—Section 1033(a)(2) of the Internal Revenue Code of 1986 is amended by adding at the end the following:

“(F) FEDERALLY DECLARED DISASTER.—

“(i) IN GENERAL.—In the case of converted property that is located in the disaster area of a federally declared disaster occurring during a calendar year beginning after 2011 and that is damaged or destroyed by the federally declared disaster, subparagraph (B)(i) shall be applied by substituting ‘5 years’ for ‘2 years’.

“(ii) FEDERALLY DECLARED DISASTER AND DISASTER AREA.—For purposes of clause (i), the terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms under section 165(i)(5).”

(b) CONFORMING AMENDMENT.—Section 1033(h)(1)(B) of the Internal Revenue Code of



1986 is amended by striking “4 years” and inserting “5 years”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to disasters declared after December 31, 2015.

**SEC. 526. WAGE CREDIT FOR SPECIFIED DISASTER-DAMAGED BUSINESSES.**

(a) **IN GENERAL.**—Subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

**“SEC. 45S. WAGE CREDIT FOR SPECIFIED DISASTER-DAMAGED BUSINESSES.**

“(a) **GENERAL RULE.**—For purposes of section 38, in the case of an eligible employer, the specified disaster-damaged business wage credit for any taxable year is an amount equal to 40 percent of the qualified wages for such year.

“(b) **QUALIFIED WAGES DEFINED.**—For purposes of this section—

“(1) **IN GENERAL.**—The term ‘qualified wages’ means, with respect to any covered employee, wages paid or incurred by the eligible employer to the employee who is not able to work at the disaster-damaged business of the employer during an inoperability period because of a federally declared disaster. Such term shall not include amounts paid or incurred for overtime compensation.

“(2) **LIMITATIONS.**—

“(A) **LIMITATION ON WAGES TAKEN INTO ACCOUNT.**—The amount of the qualified wages with respect to any individual which may be taken into account with respect to a federally declared disaster shall not exceed \$6,000.

“(B) **INOPERABILITY PERIOD.**—The inoperability period with respect to a federally declared disaster is the period beginning with the first day the trade or business is rendered inoperable due to damage from the federally declared disaster and ending on the earlier of—

“(i) the last day on which the trade or business is inoperable, or

“(ii) 16 weeks after the first day of such disaster.

“(c) **DEFINITIONS.**—For purposes of this section—

“(1) **ELIGIBLE EMPLOYER.**—

“(A) **IN GENERAL.**—The term ‘eligible employer’ means, with respect to any taxable year, any employer which—

“(i) employed an average of less than 200 employees on business days during such taxable year, and

“(ii) has a disaster-damaged business.

“(B) **DISASTER-DAMAGED BUSINESS.**—The term ‘disaster-damaged business’ means a place of business within a disaster area which is rendered inoperable due to damage from the federally declared disaster.

“(C) **CONTROLLED GROUPS.**—For purposes of this section, all persons treated as a single employer under subsection (b), (c), (m), or (o) of section 414 shall be treated as a single employer.

“(2) **COVERED EMPLOYEE.**—The term ‘covered employee’ means, with respect to an eligible employer, an individual—

“(A) whose principal place of employment is in a disaster area with respect to a federally declared disaster, and

“(B) who has been employed by the employer for more than 30 days before the first day of the federally declared disaster.

“(3) **FEDERALLY DECLARED DISASTER AND DISASTER AREA.**—For purposes of clause (i), the terms ‘federally declared disaster’ and ‘disaster area’ have the meanings given such terms under section 165(i)(5).”

(b) **ALLOWANCE AS GENERAL BUSINESS CREDIT.**—Section 38(b) of the Internal Revenue Code of 1986 is amended by striking “plus” at the end of paragraph (35), by striking the period at the end of paragraph (36) and inserting “, plus”, and by adding at the end the following:

“(37) the specified disaster-damaged business wage credit determined under section 45S(a).”

(c) **DENIAL OF DOUBLE BENEFIT.**—Subsection (a) of section 280C of the Internal Revenue Code of 1986 is amended by inserting “45S(a),” after “45P(a).”

(d) **CLERICAL AMENDMENT.**—The table of contents for subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

“Sec. 45S. Wage credit for specified disaster-damaged businesses.”

(e) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2015.

**SEC. 527. DISASTER-RELATED MEDICAL EXPENSES.**

(a) **IN GENERAL.**—Section 213 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(g) **DISASTER-RELATED MEDICAL EXPENSES.**—

“(1) **IN GENERAL.**—In the case of expenses directly related to an injury caused by a federally declared disaster occurring during the taxable year or the preceding taxable year, there shall be allowed a separate deduction under this section, which shall be determined under this section (without regard to this subsection), except that—

“(A) subsection (a) shall be applied by substituting ‘zero percent’ for ‘10 percent’, and

“(B) subsection (f) shall be applied by substituting ‘zero percent’ for ‘7.5 percent’.

“(2) **COORDINATION.**—Any expense taken into account under paragraph (1) shall not be treated as an expense taken into account under this section (without regard to this section).

“(3) **FEDERALLY DECLARED DISASTER.**—For purposes of this subsection, the term ‘federally declared disaster’ shall have the meaning given such term under section 165(i)(5).”

(b) **EFFECTIVE DATE.**—The amendment made by subsection (a) shall apply with respect to disasters occurring after the date of the enactment of this Act.

**SEC. 528. EXPENSING OF QUALIFIED DISASTER EXPENSES.**

(a) **IN GENERAL.**—Section 198A(b)(2)(A)(ii) of the Internal Revenue Code of 1986, as added by section 101 of this Act, is amended by striking “and before January 1, 2016.”

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to amounts paid or incurred after December 31, 2015.

**SEC. 529. LOSSES ATTRIBUTABLE TO DISASTERS.**

(a) **IN GENERAL.**—Section 165(h)(3)(B)(i)(I) of the Internal Revenue Code of 1986, as amended by section 103 of this Act, is amended by striking “the period beginning after December 31, 2011, and before January 1, 2016,” and inserting “any period beginning after December 31, 2011.”

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to disasters declared in taxable years beginning after December 31, 2015.

**SEC. 530. NET OPERATING LOSSES ATTRIBUTABLE TO DISASTERS.**

(a) **IN GENERAL.**—Section 172(i)(1)(A)(i)(I) of the Internal Revenue Code of 1986 is amended by striking “and before January 1, 2016.”

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to disasters declared in taxable years beginning after December 31, 2015.

**SEC. 531. SPECIAL RULES FOR USE OF RETIREMENT FUNDS IN CONNECTION WITH FEDERALLY DECLARED DISASTERS.**

(a) **WITHDRAWALS.**—Section 72(t)(11)(A) of the Internal Revenue Code of 1986, as amended by section 108 of this Act, is amended by striking “2011 and before January 1, 2016,” and inserting “2011.”

(b) **LOANS.**—Section 72(p)(6)(C)(ii) of such Code is amended by striking “and ending on December 31, 2016”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to distributions with respect to disaster declared after December 31, 2015.

**SEC. 532. ADDITIONAL EXEMPTION FOR HOUSING QUALIFIED DISASTER DISPLACED INDIVIDUALS.**

(a) **IN GENERAL.**—Section 151(f)(3)(B)(i) of the Internal Revenue Code of 1986, as amended by section 109 of this Act, is amended by striking “and before 2016”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to taxable years beginning after December 31, 2015.

**SEC. 533. EXCLUSIONS OF CERTAIN CANCELLATIONS OF INDEBTEDNESS BY REASON OF DISASTERS.**

(a) **IN GENERAL.**—Section 108(j)(3) of the Internal Revenue Code of 1986, as amended by section 110 of this Act, is amended by striking “and before 2016”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to discharges made on or after December 31, 2015.

**SEC. 534. SPECIAL RULE FOR DETERMINING EARNED INCOME OF INDIVIDUALS AFFECTED BY FEDERALLY DECLARED DISASTERS.**

(a) **IN GENERAL.**—Section 32(n)(2) of the Internal Revenue Code of 1986, as amended by section 111 of this Act, is amended by striking “and before 2016”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to taxable years beginning after December 31, 2015.

**SEC. 535. QUALIFIED DISASTER AREA RECOVERY BONDS.**

(a) **IN GENERAL.**—Section 146A(b)(4) of the Internal Revenue Code of 1986, as amended by section 114 of this Act, is further amended by striking “and before January 1, 2017”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to obligations issued after December 31, 2015.

**SEC. 536. ADDITIONAL LOW-INCOME HOUSING CREDIT ALLOCATIONS.**

(a) **IN GENERAL.**—Section 42(h)(3)(J) of the Internal Revenue Code of 1986, as amended by section 115 of this Act, is amended—

(1) in clause (i) by striking “In the case of calendar year 2016,” and inserting “In the case of a calendar year beginning after 2015.”,

(2) in clause (ii)(II) by striking “2015” and inserting “the preceding calendar year”, and

(3) in clause (iii) by striking “substituting ‘January 1 of the calendar year in which the taxable year ends’ for ‘January 1, 2015’”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall take effect on the date of the enactment of this Act.

Mr. NADLER (during the reading).

Mr. Speaker, I ask unanimous consent

to dispense with the reading.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from New York?

There was no objection.

The SPEAKER pro tempore. The gentleman from New York is recognized for 5 minutes.

Mr. NADLER. Mr. Speaker, I offer this motion to recommit on behalf of Ms. VELÁZQUEZ. This is the final amendment to the bill, which will not kill the bill or send it back to committee. If adopted, the bill will immediately proceed to final passage, as amended.

It is unfortunate that we are here today debating inadequate policies while our fellow Americans in Puerto

Rico and the U.S. Virgin Islands are hurting.

While I do not doubt the underlying bill was made with good intentions, it is not just inadequate for all the victims of the hurricanes, and it is insulting to the people of Puerto Rico. They are hurting. They have no food, no water, no power. They need our help.

Estimates suggest the storm caused \$40 billion to \$85 billion in insurance claims throughout the Caribbean, with 85 percent of those losses in Puerto Rico. Nearly all of the island is without power, and 85 percent of cell towers were knocked out. The hurricane ravaged 80 percent of the crop value in Puerto Rico—a \$780 million loss. This will result in higher food prices at a time when Puerto Rico faces shortages.

These are only the initial estimates. Each day we learn more about the scale of devastation, and likely won't know the measure of damage for some time.

FEMA has indicated that it has “provided more than 1.5 million meals, 1.1 million liters of water, nearly 300 infant and toddler kits, and nearly 12,000 emergency roofing kits to the U.S. Virgin Islands and Puerto Rico since Hurricane Maria’s landfall.” That is a quote from FEMA.

Yet the total population of American citizens in Puerto Rico is 3.4 million. The total in the U.S. Virgin Islands is over 100,000. It has been 7 days since the storm. The math simply doesn't add up, and neither does the bill as it is written.

This motion to recommit would do more for the people of Puerto Rico and the Virgin Islands than the underlying bill. Unlike the underlying bill, this motion will give them funds to help them rebuild. The dollars are directed for rebuilding and other economic support.

It considers specific provisions to ensure long-term growth is capable on the island, and it strives to treat disaster victims equally. By taking the politics out of natural disasters, all of our constituents, from New York, and Puerto Rico, to Florida, Louisiana, and Texas, will automatically have the necessary aid to rebuild. Giving them this peace of mind will give them the ability to focus on what matters: their families and communities.

Rather than putting forth a fig leaf to offer themselves cover, as the underlying bill does, this motion would provide immediate, greater benefits to the people of Puerto Rico and the Virgin Islands. They cannot wait for assistance.

By voting for this motion, you would be voting to help our fellow Americans. I urge all Members to vote “yes.”

Mr. Speaker, I yield back the balance of my time.

Mr. CURBELO of Florida. Mr. Speaker, I rise in opposition to the motion to recommit.

The SPEAKER pro tempore. The gentleman is recognized for 5 minutes.

Mr. CURBELO of Florida. Mr. Speaker, I believe in bipartisanship, which

means that oftentimes I am disappointed in this institution, but today I am not disappointed, I am shocked. I am shocked that some would politicize such a sensitive, desperate situation that so many Americans, from Texas to Puerto Rico, are facing at this hour.

My colleagues say they want to help the people of Puerto Rico, the people of the Florida Keys in my district, and others throughout the country. A lot of them have come here boasting about the fact that they have never opposed a disaster relief package, yet they are willing to do so today. Why? To try to attempt to score political points.

I think that is wrong, and I can't help but take it personally, because my constituents really need this help.

The people of Puerto Rico, by the way, the person they elected to this chamber, JENNIFFER GONZÁLEZ-COLÓN, supports this legislation; STACEY PLASKETT of the Virgin Islands, our colleague, put her name to this legislation as well; Chairman BRADY, whose constituents are trying to recover in the Houston area, is asking for passage of this legislation, yet people from other parts of the country are coming to this floor saying: No, that is not good enough for your constituents.

So if my constituents get nothing, I should tell them: That is right. Someone from elsewhere said that because this wasn't good enough, you get nothing.

That is just wrong. This is an important first step that we have to take to help people in all of these jurisdictions, especially the people of Puerto Rico, because we know that the situation there is in no way comparable to anything that has happened on the mainland.

It is personal for me in that sense as well, because guess what? When my wife's family was exiled from Cuba, they went to Puerto Rico and they were welcomed there. My wife's two elder brothers were born in Puerto Rico. My wife still has family in Puerto Rico, and I know that this legislation would improve their situation.

Can we do more? Should we do more? Should we work together to do more in the future? Yes, we should and we will, but that is no excuse to vote against this legislation, that is no excuse to leverage the suffering of these people to try to achieve a political objective or even to advance different legislation.

I respectfully ask all my colleagues, Republicans and Democrats, and I thank the 26 Democrats who stood with us on Monday, and I ask them to do it again today and for more to join us, to send a strong message of national unity for the people of Florida, Texas, Louisiana, the U.S. Virgin Islands, and, yes, Puerto Rico.

Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. Without objection, the previous question is ordered on the motion to recommit.

There was no objection.

The SPEAKER pro tempore. The question is on the motion to recommit.

The question was taken; and the Speaker pro tempore announced that the noes appeared to have it.

Mr. NADLER. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 and clause 9 of rule XX, this 15-minute vote on the motion to recommit will be followed by 5-minute votes on:

Passage of the bill, if ordered;

Passage of H.R. 2792; and

Agreeing to the Speaker's approval of the Journal, if ordered.

The vote was taken by electronic device, and there were—yeas 188, nays 227, not voting 18, as follows:

[Roll No. 541]

YEAS—188

Adams	Fudge	Neal
Aguilar	Gabbard	Nolan
Barragán	Gallego	Norcross
Bass	Garamendi	O'Halleran
Beatty	Gomez	O'Rourke
Bera	Gonzalez (TX)	Pallone
Beyer	Gottheimer	Panetta
Bishop (GA)	Green, Al	Payne
Blumenauer	Green, Gene	Pelosi
Blunt Rochester	Grijalva	Perlmutter
Bonamici	Gutiérrez	Peters
Boyle, Brendan F.	Hanabusa	Peterson
Brady (PA)	Hastings	Pingree
Brown (MD)	Heck	Pocan
Brownley (CA)	Higgins (NY)	Polis
Bustos	Himes	Price (NC)
Butterfield	Hoyer	Quigley
Capuano	Huffman	Raskin
Carbajal	Jackson Lee	Rice (NY)
Cardenas	Jayapal	Rosen
Carson (IN)	Jeffries	Royal-Allard
Cartwright	Kaptur	Ruiz
Castor (FL)	Keating	Ruppersberger
Castro (TX)	Kelly (IL)	Rush
Chu, Judy	Kennedy	Ryan (OH)
Ciulline	Khanna	Sánchez
Clark (MA)	Kihuen	Sarbanes
Clarke (NY)	Kildee	Schakowsky
Clay	Kilmer	Schiff
Cleaver	Kind	Schneider
Clyburn	Krishnamoorthi	Schrader
Cohen	Kuster (NH)	Scott (VA)
Connolly	Langevin	Scott, David
Conyers	Larsen (WA)	Serrano
Cooper	Larson (CT)	Sewell (AL)
Correa	Lawrence	Shea-Porter
Costa	Lawson (FL)	Sherman
Courtney	Lee	Sinema
Crist	Levin	Sires
Crowley	Lewis (GA)	Slaughter
Cuellar	Lieu, Ted	Smith (WA)
Cummings	Lipinski	Soto
Davis (CA)	Loeb sack	Speier
Davis, Danny	Lofgren	Suo zzi
DeFazio	Lowenthal	Swalwell (CA)
DeGette	Lowey	Takano
Delaney	Lujan Grisham, M.	Thompson (CA)
DeLauro	Luján, Ben Ray	Thompson (MS)
DelBene	Lynch	Titus
Demings	Maloney,	Tonko
DeSaulnier	Carolyn B.	Torres
Deutch	Maloney, Sean	Tsongas
Dingell	Matsui	Vargas
Doggett	McCollum	Veasey
Doyle, Michael F.	McEachin	Vela
Ellison	McGovern	Velázquez
Engel	McNerney	Visclosky
Eshoo	Meeks	Wasserman
Españlat	Meng	Schultz
Esty (CT)	Moore	Waters, Maxine
Evans	Moulton	Watson Coleman
Foster	Murphy (FL)	Welch
Frankel (FL)	Nadler	Yarmuth
	Napolitano	

NAYS—227

Abraham	Babin	Biggs
Aderholt	Bacon	Bilirakis
Allen	Banks (IN)	Bishop (MI)
Amash	Barr	Black
Amodei	Barton	Blackburn
Arrington	Bergman	Blum

Bost	Hartzler	Pearce
Brady (TX)	Hensarling	Perry
Brat	Herrera Beutler	Pittenger
Brooks (AL)	Hice, Jody B.	Poe (TX)
Brooks (IN)	Higgins (LA)	Poliquin
Buchanan	Hill	Posey
Buck	Holding	Ratcliffe
Bucshon	Hollingsworth	Reed
Budd	Hudson	Reichert
Burgess	Huizenga	Renacci
Byrne	Hultgren	Rice (SC)
Calvert	Hunter	Roby
Carter (GA)	Hurd	Roe (TN)
Carter (TX)	Issa	Rogers (AL)
Chabot	Jenkins (KS)	Rogers (KY)
Cheney	Jenkins (WV)	Rohrabacher
Coffman	Johnson (LA)	Rokita
Cole	Johnson (OH)	Rooney, Thomas J.
Collins (GA)	Jones	Roskam
Collins (NY)	Jordan	Ross
Comer	Joyce (OH)	Rothfus
Comstock	Katko	Rouzer
Conaway	Kelly (MS)	Royce (CA)
Cook	Kelly (PA)	Russell
Costello (PA)	King (IA)	Rutherford
Cramer	King (NY)	Sanford
Crawford	Kinzinger	Schweikert
Culberson	Knight	Scott, Austin
Curbelo (FL)	Kustoff (TN)	Sensenbrenner
Davidson	Labrador	Sessions
Davis, Rodney	LaHood	Shimkus
Denham	LaMalfa	Shuster
Dent	Lamborn	Simpson
DeSantis	Lance	Smith (MO)
DesJarlais	Latta	Smith (NE)
Diaz-Balart	Lewis (MN)	Smith (TX)
Donovan	LoBiondo	Smucker
Duffy	Loudermilk	Stefanik
Duncan (SC)	Love	Stewart
Duncan (TN)	Lucas	Stivers
Dunn	Luetkemeyer	Taylor
Emmer	MacArthur	Tenney
Estes (KS)	Marchant	Thompson (PA)
Farenthold	Marino	Thornberry
Faso	Marshall	Tipton
Ferguson	Massie	Trott
Fitzpatrick	Mast	Turner
Fleischmann	McCarthy	Upton
Flores	McCaul	Valadao
Fortenberry	McClintock	Walberg
Fox	McHenry	Walden
Franks (AZ)	McKinley	Walker
Frelinghuysen	McMorris	Walorski
Gaetz	Rodgers	Walters, Mimi
Gallagher	McSally	Weber (TX)
Garrett	Meadows	Webster (FL)
Gianforte	Meehan	Wenstrup
Gibbs	Messer	Westerman
Gohmert	Mitchell	Williams
Goodlatte	Moolenaar	Wilson (SC)
Gosar	Mooney (WV)	Wittman
Gowdy	Mullin	Womack
Graves (GA)	Murphy (PA)	Woodall
Graves (LA)	Newhouse	Yoder
Graves (MO)	Noem	Yoho
Griffith	Norman	Young (AK)
Grothman	Nunes	Young (IA)
Guthrie	Olson	Zeldin
Handel	Palazzo	
Harper	Palmer	
Harris	Paulsen	

## NOT VOTING—18

Barletta	Johnson, Sam	Scalise
Bishop (UT)	Long	Smith (NJ)
Bridenstine	Pascrell	Tiberi
Granger	Richmond	Wagner
Johnson (GA)	Rooney, Francis	Walz
Johnson, E. B.	Ros-Lehtinen	Wilson (FL)

□ 1051

Messrs. NORMAN, DUNCAN of Tennessee, PITTENGER, LUCAS, McCAUL, McCLINTOCK, PALAZZO, and BRADY of Texas changed their vote from “yea” to “nay.”

Ms. SANCHEZ, Messrs. SERRANO and HUFFMAN changed their vote from “nay” to “yea.”

So the motion to recommit was rejected.

The result of the vote was announced as above recorded.

## ANNOUNCEMENT BY THE SPEAKER

The SPEAKER. The Chair wishes to mark the return to the Chamber of our dear friend and colleague from Louisiana, Mr. STEVE SCALISE.

Our prayers have been answered. His bravery and his family's strength have been such an inspiration to this House and to the people it serves. America is grateful for this moment.

(By unanimous consent, Mr. SCALISE was allowed to speak out of order.)

## EXPRESSING APPRECIATION FOR SUPPORT DURING MY RECOVERY

Mr. SCALISE. Wow. Mr. Speaker, you have no idea how great this feels to be back here at work in the people's House.

As you can imagine, these last 3½ months have been pretty challenging times for me and my family. But if you look at the outpouring of love, of warmth, of prayer, my gosh, Jennifer and I have been overwhelmed with all of that outpouring. It has given us the strength to get through all of this and to get to this point today, and it starts with God.

When I was laying out on that ball field, the first thing I did once I was down and I couldn't move anymore is, I just started to pray. And I will tell you, it gave me an unbelievable sense of calm knowing that at that point it was in God's hands.

But I prayed for very specific things, and I will tell you, pretty much every one of those prayers was answered. There were some pretty challenging prayers I was putting in God's hands, but He really did deliver for me and my family. And it just gives you that renewed faith and understanding that the power of prayer is something that you just cannot underestimate. So I am definitely a living example that miracles really do happen.

The first place I want to go to thank true angels along the way starts with the United States Capitol Police. When I was elected majority whip, as you know, the elected leadership has a security detail, and if anybody ever wondered why we are assigned security detail, I surely found out that day.

Let me tell you, I want to specifically mention Crystal Griner and David Bailey. Crystal and David were assigned to my security detail that morning. Day in and day out, they are part of our family. Jennifer and I truly do treat them as part of our family because they are with us everywhere we go. On that day, it was no different.

On June 14, they came at 6:30 in the morning. We arrived at the baseball field just to play and practice for a game of charity baseball. Nobody would have suspected what ensued, and yet, as soon as those shots were fired—I will tell you, when I was laying on the ground, one of the things I prayed for was that David and Crystal would be successful in carrying out their duties.

Both David and Crystal are incredibly well-trained and incredibly professional. But when I was laying there,

not long after the first couple of shots were fired, I could hear a different caliber of weapon. That told me that they had immediately engaged the shooter. Let me tell you, if they didn't act so quickly—even after being shot both themselves, they continued to engage the shooter and ultimately got him down, which not only saved my life, but saved the lives of a lot of other people that are here in this Chamber today.

Crystal couldn't be with us today, but David Bailey is with us. David, you are my hero. You saved my life. Thank you so much. Tiger blood.

I also owe thanks to a lot of the people who were on the field with me. Right after the shooter was down, a lot of my colleagues came and ran to come check on me. One I want to mention in particular is one of those things that Jennifer and I call the little miracles that happened that day and throughout the next few months of our recovery.

We happened to have BRAD WENSTRUP on the field that day, and he was one of the first to come to my side. As you know, BRAD is not only a doctor, but he is a decorated Army Ranger who served in combat. And one of his roles and missions was to take care of people that were wounded before they went off on the helicopter to go get prepared. Who would have thought that God would have put BRAD out there on that field with me because the tourniquet he applied, many will tell you, saved my life so that I could actually make it to the hospital in time with all of the blood loss. So, BRAD, where are you at? Right down in front.

Once I arrived at MedStar Washington Hospital Center, I was a little bit out of it at that point. But luckily, I ended up in the trusted hands of Dr. Jack Sava and his great team over at MedStar. They gave me a second chance at life. Through many, many surgeries, where my life was truly in the balance in a few of those, they did a wonderful job at making sure that I was well taken care of and, ultimately, made it through that point so I could get to Dr. Golden and his team who actually put me back together again, which was quite a task, to the point where I am actually able to relearn how to walk again. So, Dr. Sava, Dr. Golden, thank you for being here and thanks for your team's work.

Above all else, I want to thank my lovely wife, Jennifer. Those of you who know her know how strong Jennifer is. She is an incredibly warm and loving wife, and she is an incredible mother to our children. Somehow, through the late nights and the surgeries and all of the other things, she managed to hold our family together, to make sure that Harrison and Madison were cared for as well. Still, to this day, she is not only by my side, but she is also serving as a great mother. I am lucky to have you. Thanks for being here. I love you, Sweetheart.

While it has been a challenging time for my family, the thing that really

overwhelmed us from the start was the outpouring of love and warmth and prayers. From southeast Louisiana, the district that I represent, we saw blood drives at St. Catherine of Siena Parish. We saw prayer groups at First United Methodist Church in Slidell.

But what we also saw were prayer groups and well-wishes being given from people that we never met before throughout all of your districts. You shared it with me, and it was one of those things that was hard for us to completely comprehend that you had people from all walks of life that had never met me before, and yet, they saw what had happened and they just wanted to offer prayers.

Let me tell you, to each and every one of you—and please convey it to your constituents, and I sure convey it to my constituents back home—that warmth and love gave us just incredible strength that you can't imagine during some really, really difficult times. So that is one more example of the power of prayer.

Something else I saw firsthand wasn't a surprise to me, but it was the outpouring of love from you, my colleagues, both Republican and Democrat. I know right after the shooting—we were practicing on the Republican side and the Democrats were practicing too—my colleague and friend, and sometimes archrival in baseball from back home in New Orleans—unfortunately, the star of the game too many times—CEDRIC RICHMOND somehow figured out which hospital I was sent to, and he got there. He was probably the first person there on the scene, in his baseball uniform, to check on me.

So many others of you, again, both Republican and Democrat, reached out in ways that I can't express the gratitude and how much it means to me, Jennifer, and our whole family. It really does show the warm side of Congress that very few people get to see.

I want to thank each and every one of you for that. You don't know how much it meant to me. When I came back into this Chamber here today, just seeing the faces of all of you, it just means more to me than you can imagine. So thanks for all of that love and support.

A lot of people ask: Did the event change you? And I think those of you who know me know I am an optimistic person. I am just a fun-loving person. I am from south Louisiana, and we believe you work hard and you play hard and *joie de vivre*.

Is an event like this really going to change that? The first thing I can tell you is, yes, it changed me, but not in the ways you might think. It has only strengthened my faith in God, and it has really crystallized what shows up as the goodness in people. I got to see that goodness in people.

While some people might focus on a tragic event and an evil act, to me, all I remember are the thousands of acts of kindness and love and warmth that came out of this and kept me going

through all of it and, again, just reemphasized just how wonderful most people are and how much compassion there is out there.

Finally, I want to talk about something that I guess hit me and probably struck me more than anything that I was not expecting, and that was the outpouring of love and support from world leaders, people I have met and have known. Benjamin Netanyahu and I have had some incredible conversations from the hospital. And Theresa May, King Abdullah of Jordan—leaders that so many of us have met—reached out. But other world leaders also reached out, people I had never met before.

That touched me in a different way because each and every one of us, we come here and we fight for the things that we believe in. I have passionate beliefs. For some reason, some of you don't agree with all of those. But it is so important that we come up here. We are the people's House. This is the place where these ideas are supposed to be debated, and we fight through those issues. But, ultimately, we come together on whatever the board shows is 218. If you can put the majority together, that is what rules the day. It is so important that, as we are having those political battles, we don't make them personal.

One of the things I saw—and I guess this is the thing that really kept coming back to me—is I tried to make sense of all of this. In comprehending the outpouring of love that I saw, it kept coming back to those world leaders. Why would leaders from around the world that I had never met before reach out and say: "Steve, we hope you can get back to work. We hope you can come through this.?"

And what it says is, sure, they cared about my wellbeing, but more than that, they saw this as an attack on all of us. They saw this as an attack on the institution of the United States Congress and our government. And they really count on us to be successful.

Look, we all know the United States is the leader of the free world. It is something that we have, frankly, had the honor as a country to hold as a distinction for generations. And yet, when you look at that title, what it really means is, is that there are people all around the world that want freedom, maybe that have freedom, but they know the United States being strong is critical to the rest of the world having the opportunity for freedom.

That is why I am so excited to be back because, as we are fighting through the issues of the day, let's just keep in mind that we rise above the challenges of the day and understand that it is not just us and our constituents and the country, the United States, that is counting on our being successful. People all around the world who believe in freedom are counting on us as well, and we will deliver for them. That is why I am so honored to be back here in the House serving with you.

God bless each and every one of you, and God bless the United States of America.

(By unanimous consent, Ms. PELOSI was allowed to speak out of order.)

## ANSWERED PRAYERS

Ms. PELOSI. Mr. Speaker, I join you in thanking God for the return of our colleague, STEVE SCALISE, and to have him do so in such a strong way.

You were brief, Mr. Speaker, I will be even briefer.

Thank God, our prayers are answered.

I take great pride in STEVE because we are both Italian Americans, and I think that is a source of some of his strength.

I, too, want to say how proud we are of Jennifer, Harrison, and Madison, of your staff, and of our first responders—our Capitol Police—who took such good care of you.

But if it is, as you said, an attack on you is an attack on all, then we all came through this magnificently because of your strength. So it is the power of STEVE SCALISE.

The day we came to the floor when you weren't here, we were all Team Scalise. Today we are Team Scalise.

Thank you for being so wonderful. God bless you.

The SPEAKER. Without objection, 5-minute voting will continue.

There was no objection.

The SPEAKER. The question is on the passage of the bill.

The question was taken; and the Speaker announced that the ayes appeared to have it.

Ms. MAXINE WATERS of California. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER. This will be a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 264, nays 155, not voting 14, as follows:

[Roll No. 542]

YEAS—264

Aderholt	Carbajal	Diaz-Balart
Allen	Carter (GA)	Donovan
Amodel	Carter (TX)	Duffy
Arrington	Castor (FL)	Duncan (SC)
Babin	Chabot	Duncan (TN)
Bacon	Cheney	Dunn
Banks (IN)	Coffman	Emmer
Barr	Cole	Estes (KS)
Barton	Collins (GA)	Farenthold
Bera	Collins (NY)	Faso
Bergman	Comer	Ferguson
Biggs	Comstock	Fitzpatrick
Bilirakis	Conaway	Fleischmann
Bishop (MI)	Connolly	Flores
Black	Cook	Fortenberry
Blackburn	Correa	Foxx
Blum	Costa	Franks (AZ)
Bost	Costello (PA)	Frelinghuysen
Brady (TX)	Cramer	Gabbard
Brat	Crawford	Gaetz
Brooks (AL)	Crist	Gallagher
Brooks (IN)	Cuellar	Garrett
Brownley (CA)	Culberson	Gianforte
Buchanan	Curbelo (FL)	Gibbs
Buck	Davidson	Gohmert
Bucshon	Davis, Rodney	Gonzalez (TX)
Budd	Delaney	Goodlatte
Burgess	Denham	Gosar
Bustos	Dent	Gowdy
Byrne	DeSantis	Graves (GA)
Calvert	DesJarlais	Graves (MO)

Green, Al	Marino	Rouzer	Pingree	Scott (VA)	Torres	King (IA)	Norman	Shimkus
Green, Gene	Marshall	Royce (CA)	Pocan	Scott, David	Tsongas	King (NY)	Nunes	Shuster
Griffith	Massie	Ruiz	Polis	Serrano	Vargas	Kinzinger	O'Halleran	Simpson
Guthrie	Mast	Ruppersberger	Price (NC)	Sewell (AL)	Veasey	Knight	Olson	Sinema
Handel	McCarthy	Russell	Raskin	Sherman	Velázquez	Kustoff (TN)	Palazzo	Smith (MO)
Harper	McCaul	Rutherford	Rice (NY)	Sires	Visclosky	Labrador	Palmer	Smith (NE)
Harris	McClintock	Scalise	Richmond	Slaughter	Wasserman	LaHood	Panetta	Smith (NJ)
Hartzler	McHenry	Schneider	Roybal-Allard	Smith (WA)	Schultz	LaMalfa	Paulsen	Smith (TX)
Hensarling	McKinley	Schrader	Rush	Speier	Waters, Maxine	Lamborn	Pearce	Smucker
Herrera Beutler	McMorris	Schweikert	Ryan (OH)	Swallow (CA)	Watson Coleman	Lance	Perry	Stefanik
Hice, Jody B.	Rodgers	Scott, Austin	Sánchez	Takano	Welch	Latta	Peterson	Stewart
Higgins (LA)	McNerney	Sensenbrenner	Sanford	Thompson (CA)	Wilson (FL)	Lewis (MN)	Pittenger	Stivers
Hill	McSally	Sessions	Sarbanes	Thompson (MS)	Yarmuth	Lipinski	Poe (TX)	Suozi
Himes	Meadows	Shea-Porter	Schakowsky	Titus		LoBiondo	Poliquin	Swalwell (CA)
Holding	Meehan	Shimkus	Schiff	Tonko		Loeback	Posey	Taylor
Hudson	Messer	Shuster				Loudermilk	Ratcliffe	Tenney
Huizenga	Mitchell	Simpson				Love	Reed	Thompson (PA)
Hultgren	Moolenaar	Sinema	Barletta	Johnson, E. B.	Ros-Lehtinen	Lucas	Reichert	Thornberry
Hunter	Mooney (WV)	Smith (MO)	Bishop (UT)	Johnson, Sam	Tiberi	Luetkemeyer	Renacci	Tipton
Hurd	Moulton	Smith (NE)	Bridenstine	Long	Wagner	Lynch	Rice (SC)	Trott
Issa	Mullin	Smith (NJ)	Granger	Pascrell	Walz	MacArthur	Roby	Turner
Jackson Lee	Murphy (FL)	Smith (TX)	Hollingsworth	Rooney, Francis		Marchant	Roe (TN)	Upton
Jenkins (KS)	Murphy (PA)	Smucker				Marino	Rogers (AL)	Valadao
Jenkins (WV)	Newhouse	Soto				Marshall	Rogers (KY)	Walberg
Johnson (OH)	Noem	Stefanik				Mast	Rohrabacher	Walberg
Jordan	Norman	Stewart				McCaul	Rokita	Walden
Joyce (OH)	Nunes	Stivers				McClintock	Rooney, Thomas	Walker
Katko	O'Halleran	Suozi				McHenry	J.	Walorski
Keating	Olson	Taylor				McKinley	Rosen	Walters, Mimi
Kelly (MS)	Palazzo	Tenney				McMorris	Roskam	Weber (TX)
Kelly (PA)	Palmer	Thompson (PA)				Rodgers	Ross	Webster (FL)
Kihuen	Paulsen	Thornberry				McSally	Rothfus	Wenstrup
Kind	Pearce	Tipton				Meadows	Rouzer	Westerman
King (IA)	Perry	Trott				Royce (CA)	Ruiz	Williams
King (NY)	Peters	Turner				Meehan	Russell	Wilson (SC)
Kinzinger	Peterson	Upton				Messner	Rutherford	Wittman
Knight	Pittenger	Valadao				Mitchell	Sanford	Womack
Krishnamoorthi	Poe (TX)	Vela				Moolenaar	Scalise	Woodall
Kuster (NH)	Poliquin	Walberg				Mooney (WV)	Schrader	Yoder
Kustoff (TN)	Posey	Walden				Mullin	Schweikert	Yoho
Labrador	Quigley	Walker				Murphy (FL)	Scott, Austin	Young (AK)
LaHood	Ratcliffe	Walorski				Murphy (PA)	Sensenbrenner	Young (IA)
LaMalfa	Reed	Walters, Mimi				Newhouse	Sessions	Zeldin
Lamborn	Reichert	Weber (TX)				Noem		
Lance	Renacci	Webster (FL)						
Latta	Rice (SC)	Wenstrup						
Lawson (FL)	Roby	Westerman						
Lewis (MN)	Roe (TN)	Williams						
Lipinski	Rogers (AL)	Wilson (SC)						
LoBiondo	Rogers (KY)	Wittman						
Loeback	Rohrabacher	Womack						
Loudermilk	Rokita	Woodall						
Love	Rooney, Thomas	Yoder						
Lucas	J.	Yoho						
Luetkemeyer	Rosen	Young (AK)						
MacArthur	Roskam	Young (IA)						
Maloney, Sean	Ross	Zeldin						
Marchant	Rothfus							

## NAYS—155

Abraham	DeLauro	Kennedy	Abraham	Collins (NY)	Gohmert	Engel	Maloney,
Adams	DelBene	Khanna	Aderholt	Comer	Goodlatte	Eshoo	Carolyn B.
Aguilar	Demings	Kildee	Allen	Comstock	Gosar	Espallat	Maloney, Sean
Amash	DeSaulnier	Kilmer	Amodei	Conaway	Gottheimer	Esty (CT)	Massie
Barragán	Deutch	Langevin	Arrington	Cook	Gowdy	Evans	Matsui
Bass	Dingell	Larsen (WA)	Babin	Correa	Graves (GA)	Foster	McCollum
Beatty	Doggett	Larson (CT)	Bacon	Costello (PA)	Graves (LA)	Frankel (FL)	McEachin
Beyer	Doyle, Michael	Lawrence	Banks (IN)	Biggs	Graves (MO)	Fudge	McGovern
Bishop (GA)	F.	Lee	Barr	Crawford	Grathman	Gabbard	McNerney
Blumenauer	Ellison	Levin	Barton	Cuellar	Guthrie	Gallego	Meeks
Blunt Rochester	Engel	Lewis (GA)	Bera	Curberson	Handel	Garamendi	Meng
Bonamici	Eshoo	Lieu, Ted	Bergman	Handel (FL)	Harper	Gomez	Moore
Boyle, Brendan	Espallat	Lofgren	Bergman	Davidson	Harris	Gonzalez (TX)	Moulton
F.	Esty (CT)	Lowenthal	Billirakis	David, Rodney	Clay	Green, Al	Nadler
Brady (PA)	Evans	Lowe	Bilirakis	Denham	Cleaver	Green, Gene	Napolitano
Brown (MD)	Foster	Lujan Grisham,	Bishop (MI)	Dent	Clyburn	Griffith	Neal
Butterfield	Frankel (FL)	M.	Black	DeSantis	Cohen	Grijalva	Nolan
Capuano	Fudge	Luján, Ben Ray	Blackburn	DesJarlais	Connolly	Gutiérrez	Norcross
Cárdenas	Galleo	Lynch	Blum	Diaz-Balart	Conyers	Hanabusa	O'Rourke
Carson (IN)	Garamendi	Maloney,	Bost	Donovan	Cooper	Hastings	Pallone
Cartwright	Gomez	Carolyn B.	Boyle, Brendan	Duffy	Costa	Heck	Payne
Castro (TX)	Gottheimer	Matsui	F.	Duncan (SC)	Courtney	Higgins (NY)	Pelosi
Chu, Judy	Graves (LA)	McCollum	Brady (TX)	Duncan (TN)	Crist	Himes	Perlmutter
Ciçilline	Grijalva	McEachin	Brat	Dunn	Crowley	Hoyer	Peters
Clark (MA)	Grothman	McGovern	Brooks (AL)	Emmer	Cummings	Huffman	Pingree
Clarke (NY)	Gutiérrez	Meeks	Brooks (IN)	Estes (KS)	Davis (CA)	Jackson Lee	Pocan
Clay	Hanabusa	Meng	Buck	Farenthold	Davis, Danny	Jayapal	Polis
Cleaver	Hastings	Moore	Bucshon	Faso	DeFazio	Jeffries	Price (NC)
Clyburn	Heck	Nadler	Budd	Ferguson	DeGette	Johnson (GA)	Quigley
Cohen	Higgins (NY)	Napolitano	Burgess	Fitzpatrick	Delaney	Kaptur	Raskin
Conyers	Hoyer	Neal	Bustos	Fleischmann	DeLauro	Kelly (IL)	Rice (NY)
Cooper	Huffman	Nolan	Byrne	Flores	DelBene	Kennedy	Richardson
Courtney	Jayapal	Norcross	Calvert	Fortenberry	Demings	Khanna	Roybal-Allard
Crowley	Jeffries	O'Rourke	Carter (GA)	Fox	DeSaulnier	Kihuen	Ruppersberger
Cummings	Johnson (GA)	Pallone	Carter (TX)	Franks (AZ)	Deutch	Kilmer	Rush
Davis (CA)	Johnson (LA)	Panetta	Chabot	Frelinghuysen	Dingell	Krishnamoorthi	Ryan (OH)
Davis, Danny	Jones	Payne	Cheney	Gaetz	Doggett	Kuster (NH)	Sánchez
DeFazio	Kaptur	Pelosi	Coffman	Gallagher	Doyle, Michael	Langevin	Sarbanes
DeGette	Kelly (IL)	Perlmutter	Cole	Gianforte	F.	Larsen (WA)	Schakowsky
			Collins (GA)	Gibbs	Ellison	Lawrence	Schneider
						Lawson (FL)	Scott, David
						Lee	Serrano
						Levin	Sewell (AL)
						Lewis (GA)	Shea-Porter
						Lieu, Ted	Sherman
						Lofgren	Sires
						Lowenthal	Slaughter
						Lowe	Smith (WA)
						Lujan Grisham,	Soto
						M.	Speier
						Luján, Ben Ray	Takano
							Thompson (CA)

## NOT VOTING—14

Barletta Johnson, E. B.  
Bishop (UT) Johnson, Sam  
Bridenstine Long  
Granger Pascrell  
Hollingsworth Rooney, Francis

□ 1124

So the bill was passed.  
The result of the vote was announced  
as above recorded.  
A motion to reconsider was laid on  
the table.

CONTROL UNLAWFUL FUGITIVE  
FELONS ACT OF 2017

The SPEAKER pro tempore (Mr. FERGUSON). The unfinished business is the vote on passage of the bill (H.R. 2792) to amend the Social Security Act to make certain revisions to provisions limiting payment of benefits to fugitive felons under titles II, VIII, and XVI of the Social Security Act on which the yeas and nays were ordered.

The Clerk read the title of the bill.  
The SPEAKER pro tempore. The question is on the passage of the bill.  
This is a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 244, nays 171, not voting 18, as follows:

[Roll No. 543]

YEAS—244

Adams	Engel	Maloney,
Aguilar	Eshoo	Carolyn B.
Amash	Espallat	Maloney, Sean
Barragán	Esty (CT)	Massie
Bass	Evans	Matsui
Beatty	Foster	McCollum
Beyer	Frankel (FL)	McEachin
Bishop (GA)	Fudge	McGovern
Blumenauer	Gabbard	McNerney
Blunt Rochester	Gallego	Meeks
Bonamici	Garamendi	Meng
Boyle, Brendan	Gomez	Moore
F.	Gonzalez (TX)	Moulton
Brady (PA)	Green, Al	Nadler
Brown (MD)	Green, Gene	Napolitano
Butterfield	Griffith	Neal
Capuano	Grijalva	Nolan
Cárdenas	Gutiérrez	Norcross
Carson (IN)	Hanabusa	O'Rourke
Cartwright	Hastings	Pallone
Castro (TX)	Heck	Payne
Chu, Judy	Higgins (NY)	Pelosi
Ciçilline	Himes	Perlmutter
Clark (MA)	Hoyer	Peters
Clarke (NY)	Huffman	Pingree
Clay	Jackson Lee	Pocan
Cleaver	Jayapal	Polis
Clyburn	Jeffries	Price (NC)
Cohen	Johnson (GA)	Quigley
Conyers	Kaptur	Raskin
Cooper	Kelly (IL)	Rice (NY)
Courtney	Kennedy	Richardson
Crowley	Khanna	Roybal-Allard
Cummings	Kihuen	Ruppersberger
Davis (CA)	Kilmer	Rush
Davis, Danny	Krishnamoorthi	Ryan (OH)
DeFazio	Kuster (NH)	Sánchez
DeGette	Langevin	Sarbanes
	Larsen (WA)	Schakowsky
	Lawrence	Schneider
	Lawson (FL)	Scott, David
	Lee	Serrano
	Levin	Sewell (AL)
	Lewis (GA)	Shea-Porter
	Lieu, Ted	Sherman
	Lofgren	Sires
	Lowenthal	Slaughter
	Lowe	Smith (WA)
	Lujan Grisham,	Soto
	M.	Speier
	Luján, Ben Ray	Takano
		Thompson (CA)