

With Napal by his side, Jason's life and his family's life changed completely. Napal helped Jason overcome his paralysis. Jason completed a marathon and won awards and medals in the Wounded Warrior Games. More than that, this amazing service dog helped heal Jason's family and taught him how to be the father his kids needed.

I have personally seen Napal many times steal the show with his personality and his love of life and his dedication to service. Napal's tour of duty has now been completed, and Yago has taken up his duties.

Madam Speaker, I urge my colleagues to support this bill.

Mr. FOSTER. Madam Speaker, I yield myself the balance of my time to close.

Madam Speaker, as we thank our veterans and Active-Duty military servicemembers, we must not forget the crucial role that service dogs play on and off the battlefield. As a scientist, I note that in a recent study conducted on veterans with service dogs, veterans with service dog companions had stress hormones more like those in healthy adults without PTSD than veterans without service dogs.

Promoting the health and mental well-being of our veterans is both a collective and an individual endeavor. This legislation furthers those efforts and ensures that we recognize the important role that service dogs play in protecting our Nation, its Active-Duty servicemembers, and our veterans.

Madam Speaker, I urge my colleagues to support this bill, and I yield back the balance of my time.

Mr. MCHENRY. Madam Speaker, I yield myself the balance of my time to close.

Madam Speaker, I reiterate how important this bill is. Congress can direct the Mint to strike a coin, and the proceeds of the sale of that coin can benefit society in a large-scale fashion. We have a threshold in Congress that says there has to be 290 cosponsors for a bill to do that. It has to have wide bipartisan support, and it has to be in the greater interests of the country if we are going to do this because it is a constitutional function where Congress steps in and directs the Mint to create a coin. Then we can direct the proceeds to actually help important nonprofits in this country.

When we have a group like America's VetDogs, they do such important work, and they have shown the societal benefit of what they have done. For us to act today to acknowledge the role of service dogs and then get the benefit back into this community to help veterans suffering with PTSD and for us to have service dogs available across the country is a very special thing.

As I said, it took a lot of work, and Members of Congress are people, too. Madam Speaker, we often don't acknowledge that, but we are people, too. We are emotional, too. Things get really emotional here on Capitol Hill, and the way to bring down emotion just a

little bit is to have a little, good boy come by and wag their tail at you and ask to have just a little pet. Those are the dogs, the service animals, that are around on Capitol Hill.

Madam Speaker, we have some service dogs that are in the gallery today watching what is happening here. I think because they are here it has been a little less emotional. We have actually been a little more balanced in how we have debated, and so, even if they are just wagging their tails in the gallery, it brings a sense of calm to us as policymakers.

It has been a welcome thing to have those service dogs around the Capitol complex driving up cosponsorship, but it couldn't be done without the good work of staff.

From my staff, I thank my good friend, Phil Poe, who has worked with me for nearly a decade here in D.C. It has been the work of Phil to direct this whole process and to get the cosponsors and work with other offices to show interest. Without that definitive work, we would not be here today with the cosponsorship we have here.

I finish by acknowledging the important work of Phil Poe in bringing this bill to the House floor. I thank my colleagues for that indulgence to thank staff because the staff are what make this operation actually work. We can never thank them enough for the input that they make into law, the dedication they have to our constitutional republic, and to the American people.

Phil is one of the finest in the business, and I thank Phil for his good work.

Madam Speaker, I urge adoption of this important bill, and I yield back the balance of my time.

□ 1630

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from North Carolina (Mr. MCHENRY) that the House suspend the rules and pass the bill, H.R. 807, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

EVERETT ALVAREZ, JR. CONGRESSIONAL GOLD MEDAL ACT OF 2023

Mr. MCHENRY. Madam Speaker, I move to suspend the rules and pass the bill (H.R. 1097) to award a Congressional Gold Medal to Everett Alvarez, Jr., in recognition of his service to the Nation.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1097

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Everett Alvarez, Jr. Congressional Gold Medal Act of 2023".

SEC. 2. FINDINGS.

Congress finds the following:

(1) Commander (CDR) Everett Alvarez, Jr., served with distinction in the Vietnam war and made historic sacrifices for the United States as the first United States pilot to be shot down and captured during the Vietnam war and the second-longest prisoner of war in United States history, surviving over eight and half years in captivity.

(2) CDR Alvarez was born in Salinas, California, in 1937, and was the grandchild of Mexican immigrants.

(3) CDR Alvarez attended Salinas Union High School and Hartnell College and received a bachelor of science degree from Santa Clara University.

(4) In 1960, CDR Alvarez joined the United States Navy and was commissioned as Ensign.

(5) After receiving his commission, CDR Alvarez attended flight training at the Naval Air Basic Training Command in Pensacola, Florida.

(6) In June 1961, CDR Alvarez was transferred to the Naval Auxiliary Air Station in Kingsville, Texas, where he trained until December 1961.

(7) CDR Alvarez was promoted to Lieutenant (junior grade) in April 1962.

(8) In June 1962, CDR Alvarez joined Attack Squadron 144, nicknamed the "Road-runners", which was deployed to the Gulf of Tonkin prior to the United States entrance in the Vietnam war in August 1964.

(9) On August 5, 1964, while flying Operation Pierce Arrow from the USS Constellation near the Vietnam-China border, CDR Alvarez's A-4 Skyhawk was shot down and he was captured by a Vietnamese fishing vessel.

(10) Upon capture, CDR Alvarez was taken to the Hòa Lò Prison in Hanoi, known to many former prisoners as the "Hanoi Hilton".

(11) CDR Alvarez spent his first thirteen months, eight days, and five hours in isolation.

(12) While at Hòa Lò, CDR Alvarez was repeatedly beaten and tortured and was fed inedible meals and suffered malnourishment.

(13) In September 1965, CDR Alvarez was moved to the "Briarpatch", a prison camp west of Hanoi, with no electricity or running water.

(14) Despite torture and interrogation, CDR Alvarez remained loyal to the United States and assisted other American prisoners of war.

(15) CDR Alvarez, with his own actions, encouraged and inspired fellow prisoners of war to "Return with Honor", which meant keeping their integrity in the face of torture and not cooperating with or divulging information to the enemy, so they could return home having remained loyal to the United States.

(16) At great risk, CDR Alvarez helped spread the means of communication, including the tap code and the mute hand code, to keep up spirits and stay organized.

(17) On July 6, 1966, CDR Alvarez and 51 other American prisoners of war were forced to march in the "Hanoi Parade" where he was abused and attacked by mobs.

(18) CDR Alvarez was released February 12, 1973, after spending 3,113 days in captivity, or eight years and six months.

(19) Following his release and hospitalization, CDR Alvarez resumed his Naval service, returning to Naval Air Station Kingsville for refresher flight training.

(20) CDR Alvarez attended the U.S. Naval Postgraduate School in Monterey, California, and received a master's degree in Operations Research and Systems Analysis in 1976.

(21) CDR Alvarez was inducted into the U.S. Naval Postgraduate School's Alumni Hall of Fame on March 27, 2015.

(22) CDR Alvarez served in Program Management at the Naval Air Systems command in Washington, DC, from October 1976 until his retirement.

(23) CDR Alvarez retired from the Navy on June 30, 1980, completing a 20-year Naval career.

(24) In 1983, CDR Alvarez earned his juris doctor from the George Washington School of Law and has been admitted to the District of Columbia bar.

(25) In April 1981, President Ronald Reagan appointed CDR Alvarez as Deputy Director of the Peace Corps, where he served until 1982.

(26) In July 1982, President Reagan nominated CDR Alvarez to be Deputy Administrator of the Veterans Administration, now known as the Department of Veterans Affairs, serving until 1986.

(27) In February 1987, President Reagan appointed CDR Alvarez to the Board of Regents of the Uniformed Services University of the Health Sciences, where he served for nearly 21 years.

(28) For his service, CDR Alvarez was awarded the Silver Star Medal, two Legions of Merit, the Distinguished Flying Cross, two Bronze Star Medals, two Purple Hearts, and the Prisoner of War Medal.

(29) On September 18, 2012, the United States Navy Memorial awarded CDR Alvarez the "Lone Sailor Award".

(30) The people of the United States honor the sacrifices of CDR Alvarez and his service to our Nation.

SEC. 3. CONGRESSIONAL GOLD MEDAL.

(a) PRESENTATION AUTHORIZED.—The Speaker of the House of Representatives and the President pro tempore of the Senate shall make appropriate arrangements for the presentation, on behalf of Congress, of a gold medal of appropriate design to Everett Alvarez, Jr., in recognition of his service to the Nation.

(b) DESIGN AND STRIKING.—For purposes of the presentation referred to in subsection (a), the Secretary of the Treasury (referred to in this Act as the "Secretary") shall strike a gold medal with suitable emblems, devices, and inscriptions, to be determined by the Secretary. The design shall bear an image of, and inscription of the name of, Everett Alvarez, Jr.

SEC. 4. DUPLICATE MEDALS.

The Secretary may strike and sell duplicates in bronze of the gold medal struck under section 3, at a price sufficient to cover the costs of the medals, including labor, materials, dies, use of machinery, and overhead expenses.

SEC. 5. STATUS OF MEDALS.

(a) NATIONAL MEDALS.—Medals struck under this Act are national medals for purposes of chapter 51 of title 31, United States Code.

(b) NUMISMATIC ITEMS.—For purposes of section 5134 of title 31, United States Code, all medals struck under this Act shall be considered to be numismatic items.

SEC. 6. AUTHORITY TO USE FUND AMOUNTS; PROCEEDS OF SALE.

(a) AUTHORITY TO USE FUND AMOUNTS.—There is authorized to be charged against the United States Mint Public Enterprise Fund such amounts as may be necessary to pay for the costs of the medals struck under this Act.

(b) PROCEEDS OF SALE.—Amounts received from the sale of duplicate bronze medals authorized under section 4 shall be deposited into the United States Mint Public Enterprise Fund.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from

North Carolina (Mr. MCHENRY) and the gentleman from Illinois (Mr. FOSTER) each will control 20 minutes.

The Chair recognizes the gentleman from North Carolina.

GENERAL LEAVE

Mr. MCHENRY. Madam Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and include extraneous material on the bill.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from North Carolina?

There was no objection.

Mr. MCHENRY. Madam Speaker, I yield myself such time as I may consume.

Madam Speaker, I rise in support of H.R. 1097, a bill that will award the Congressional Gold Medal to Everett Alvarez, Jr.

Madam Speaker, the Congressional Gold Medal is considered the highest civilian honor awarded in the United States. In the 248 years since the Continental Congress issued the first one to George Washington in 1776, only 184 have been awarded. That is fewer than one per year. Hence, the distinction of awarding such an honor should not be lost on this 118th Congress.

Madam Speaker, I cannot think of someone more deserving of such recognition than retired United States Navy Commander Alvarez, Jr.

As a boy growing up in Salinas, California, Alvarez marveled at the naval planes flying overhead in and out of Moffett Field in nearby Santa Clara County.

In 1960, at the age of 22, ignoring his parents' protests, he followed his boyhood dream of joining the Navy and was selected for pilot training.

On August 5, 1964, that dream turned into a nightmare when his A-4 Skyhawk was shot down near the Vietnam-China border during Operation Pierce Arrow. The then-lieutenant junior grade pilot was subsequently captured and imprisoned by the North Vietnamese forces.

Commander Alvarez spent the next 3,113 days, more than 8 years and 7 months, in some of the most horrific conditions imaginable. Despite being beaten and tortured for information about U.S. military operations, Commander Alvarez refused to comply, saying he wanted to be able to look in the mirror and not feel ashamed.

Even when his north Vietnamese captors no longer felt Alvarez held military intelligence value, they continued to brutalize him in attempts to extract propaganda messages. He did not cave.

When he was finally released on February 12, 1973, he held the undesirable distinction of being the second longest-held U.S. prisoner of war in our Nation's history. Commander Alvarez left prison knowing he owed nothing more to his country, but remarkably, he would go on to serve another 7 years in the United States Navy.

Today, at age 86, I believe that when Commander Everett Alvarez, Jr., looks

in the mirror, he sees only honor in his reflection and that is what the American people see.

Mr. Speaker, I thank my colleague, Mr. PANETTA, for introducing this bill, along with the multitude of sponsors. It is a massive amount of work to get a legislative product like this, especially in a divided Congress and a divided time for America, but this is a source of unity and pride that Americans are willing to sacrifice for their American Dream and their ideals in this free Nation of ours. Because of the willingness of folks like Commander Alvarez, we do have this free Nation and we do have a sense of pride in being an American.

Mr. Speaker, I support this bill. I urge my colleagues to do the same, but, again, I will close by thanking Mr. PANETTA for his thoughtful approach in building bipartisan consensus, not just on this, but overall, in his policymaking skills.

Mr. Speaker, I reserve the balance of my time.

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

Mr. Speaker, I rise in support of H.R. 1097, the Everett Alvarez, Jr. Congressional Gold Medal Act of 2023, sponsored by Representative JIMMY PANETTA.

H.R. 1097 bestows a Gold Medal of Honor to Commander Everett Alvarez, Jr., a retired United States Navy officer who maintained the military code of conduct, loyalty, and honor to the United States under torture, abuse, and interrogation for 8 years and 6 months of imprisonment. He is the second longest-held prisoner of war in the United States history.

Our Nation's fallen soldiers, our veterans, our active military servicemembers are those who demonstrate tremendous courage, resiliency, honor, and selflessness. Their contributions cannot be overstated and should never be neglected. I applaud my colleague, Representative PANETTA, who is also a veteran of the war in Afghanistan for his efforts and advocacy on this important bill to ensure that Commander Alvarez, Jr., is recognized and praised for his unfaltering commitment and sacrifice to our country.

Representative PANETTA has long worked to help active military members and our Nation's veterans. His deeply appreciated service to our Nation has resulted in significant strides and legislation to help ensure that we are treating our veterans with the respect and dignity that they deserve.

Today is just one example of his work making a real difference, and I am very pleased to support this bill to honor Commander Alvarez, Jr.

Mr. Speaker, I yield 6 minutes to the gentleman from California (Mr. PANETTA), our loquacious, thoughtful, and patriotic colleague.

Mr. PANETTA. Mr. Speaker, obviously, I thank Representative FOSTER for yielding me this time. I also thank Chairman MCHENRY for that very comprehensive and exact description of

this piece of legislation and his kind words.

Mr. Speaker, I do rise today, as well, to support the Everett Alvarez, Jr. Congressional Gold Medal Act. This legislation would award the Congressional Gold Medal to retired United States Naval Commander Everett Alvarez, Jr., who was the first aviator captured in the Vietnam war, but also the second longest-serving prisoner of war in the history of our Nation.

A native son of Salinas, California, in Monterey County, Everett Alvarez has made immense contributions to our country.

While growing up, he always wanted to be in the U.S. Navy. As a kid in an immigrant family, surrounded by other immigrant families in his neighborhood, he was instilled with that sense of service, that attitude that he should always give back to the country that gave him and his family so much opportunity.

He attended Santa Clara University where he earned a degree in electrical engineering and remains a lifetime member of the board of fellows.

While he was at SCU, Alvarez would stare at the naval jets flying over campus that were going in and out of the nearby Navy base at Moffett Airfield in Mountain View.

Right before he graduated in 1960, he took, and he passed the exams to join the Navy and train as a pilot. While in the Navy, Alvarez was assigned and trained to fly the A-4 Skyhawk fighter-bomber jets. In May 1964, Lieutenant JG Alvarez was assigned to the USS *Constellation*, which was off the coast of Vietnam, otherwise known as Yankee Station.

For the first few months, Alvarez carried out numerous missions over Laos, Cambodia, and parts of northern Vietnam; however, his first combat mission was the day after the Gulf of Tonkin incident, which also turned out to be his last mission.

On August 5, 1964, during Operation Pierce Arrow, Lieutenant JG Alvarez was sent on a mission to target and take out torpedo boat bases in north Vietnam. However, right as he got to the coast of north Vietnam, his A-4 Skyhawk was hit by enemy fire. He immediately tried to gain altitude, but quickly realized he couldn't.

Everett worked hard to get his plane out to the ocean and made one final radio transmission to his wingmen just before he bailed out into Ha Long Bay in which he said: I will see you guys later.

Unbeknownst to all, Everett wouldn't see freedom for the next 8 years and 6 months, or the next 3,113 days.

Now, for the first part of his captivity, Everett was in solitary confinement for 13 months, mainly because the U.S. hadn't started the formal bombing campaign against the north Vietnamese, but, at that time, the north Vietnamese were unprepared for prisoners of war, so for his first 6

months in captivity, the enemy didn't know what to do with him. They kept him in a local jail, treating him like a local criminal.

As time went on, though, the enemy constantly interrogated him, demanding he tell them about U.S. intentions and operations. Everett refused and subsequently was put into a 7-by-7-foot cell.

As tough as that period was, Everett will tell you that his toughest time was from 1965 to 1969, 4 years, when he and other POWs were constantly pressured and used as propaganda, including being beaten and marched through the streets. His torture included a rifle butt to the left side of Alvarez's face that dislocated his jaw and still causes him difficulty today.

He suffered numerous other injuries at the hands of his captors, including ones that required surgeries later in his life to both his arms and his back. Much of Everett Alvarez's captivity was spent at the Hoa Lo Prison, otherwise known as the Hanoi Hilton, where conditions were absolutely horrific.

During those years, Everett was confined to a room that was about 10 feet by 12 feet and was given nothing but a straw mat and a bag filled with straw that was supposed to be a pillow.

They starved him so much that Everett's weight fell to just over 100 pounds, even though his normal weight was 170 pounds. Although, he was physically weak, Mr. Speaker, having endured starvation, isolation, and torture, Everett Alvarez remained strong.

He said that the POWs took care of one another by communicating with each other and tapping on prison walls. Everett personally and regularly inspired and encouraged his fellow POWs to return with honor by not cooperating with the enemy and staying loyal to the United States of America.

On January 12, 1973, we know that U.S.' involvement with the Vietnam war ended with the signing of the Paris Peace Accords and soon after, on February 12, Everett Alvarez was released from captivity.

Upon arrival at the U.S. airbase in the Philippines, he greeted the Navy Admiral awaiting him with: Lieutenant JG Alvarez reporting back, sir.

After his release and hospitalization, Alvarez resumed his naval service. He even graduated from the Naval Postgraduate School in Monterey, California, with a degree in operations research and systems analysis.

On June 30, 1980, Commander Alvarez retired from the Navy, completing a 20-year naval career. During his service, Commander Alvarez earned the Silver Star, two Legions of Merit, the Distinguished Flying Cross, two Bronze Stars, two Purple Hearts, and the Prisoner of War Medal.

After leaving the Navy, Alvarez continued to give back by serving his country. He was appointed by President Ronald Reagan as a Deputy Director of the Peace Corps and Deputy Administrator of the Veterans Administration.

In an article with Stars and Stripes, Everett Alvarez was asked, despite the nightmare of being a POW for the second longest amount of time in our Nation's history, what allowed him to realize that he is the American Dream?

The SPEAKER pro tempore (Mr. WEBER of Texas). The time of the gentleman has expired.

Mr. MCHENRY. Mr. Speaker, I yield an additional 4 minutes to the gentleman from California.

Mr. PANETTA. Mr. Speaker, his response was that I am nothing special. I am just one of the guys that had to do what we had to do, and that is how we did it. We just took one day at a time.

Mr. Speaker, he may think that he is nothing special, but what he did in captivity as the second longest-serving POW in our Nation's history and what he has done for our country is not just special; it is unfathomable, and it is absolutely amazing. His service to our Nation, his sacrifice as a POW, his strength, and his symbol as an American for Americans deserves the highest honor that Congress can bestow, a Congressional Gold Medal.

I am honored to be the author of this bill, and I am also proud that 300 Members of this Chamber cosponsored this legislation, demonstrating how deserving Commander Alvarez is of this recognition. I am also honored that Senator PADILLA is the sponsor of this legislation in the Senate, and I look forward to working with him and his Senate colleagues in order to obtain the appropriate amount of support so that this bill passes out of the U.S. Senate and makes it to the President's desk for signature into law.

For now, I urge all of my congressional colleagues to support the Everett Alvarez, Jr. Congressional Gold Medal Act to honor Everett Alvarez, an American and an example of what we stand for as Americans.

□ 1645

Mr. FOSTER. Mr. Speaker, I have no further speakers, and I yield myself the balance of my time to close.

Mr. Speaker, my draft number was 321. Being born in 1955, I never was called to serve, and I always wondered what my service would be like had I been called. I am so humbled by this story of Everett Alvarez, Jr.

There are many lessons that we try to draw from the war in Vietnam, but one of the lessons that we did not get right was the duty that we have to respect the service to those who served under very difficult circumstances. That is part of the reason that I extend my support, again, for H.R. 1097, the Everett Alvarez, Jr. Congressional Gold Medal Act of 2023.

This legislation is necessary to ensure that Congress recognizes and honors the tremendous sacrifices that he made to protect our Nation.

Mr. Speaker, I again thank Representative PANETTA for his work to bring this legislation to the floor today.

Mr. Speaker, I urge my colleagues to support this bill, and I yield back the balance of my time.

Mr. MCHENRY. Mr. Speaker, I yield myself the balance of my time to close.

I thank my Democratic colleagues for their work. We have two coin bills here on the floor today, and they speak to different parts of our United States history and the best among us. That gift that continues with us retelling important stories of our history is really important for us to know today.

I thank Mr. PANETTA for the work that he put into bringing this Congressional Gold Medal Act before us and the story of Everett Alvarez, Jr.'s contribution to the United States and the example he gives us. For this to be done in his lifetime is a very special and rare honor, indeed.

Mr. Speaker, I urge my colleagues to vote "yes" on this important resolution, and I thank my colleagues for the form of debate here and the storytelling. It is important for us to tell the stories of the best of American history, and, let's be honest, it is important to tell the whole story of American history. These stories of heroic acts are really important for us to know.

Mr. Speaker, I urge adoption of this bill, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from North Carolina (Mr. MCHENRY) that the House suspend the rules and pass the bill, H.R. 1097.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

FEDERAL DISASTER TAX RELIEF ACT OF 2023

Mr. SMITH of Missouri. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 5863) to provide tax relief with respect to certain Federal disasters, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 5863

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Federal Disaster Tax Relief Act of 2023".

SEC. 2. EXTENSION OF RULES FOR TREATMENT OF CERTAIN DISASTER-RELATED PERSONAL CASUALTY LOSSES.

For purposes of applying section 304(b) of the Taxpayer Certainty and Disaster Tax Relief Act of 2020, section 301 of such Act shall be applied by substituting "the Federal Disaster Tax Relief Act of 2023" for "this Act" each place it appears.

SEC. 3. EXCLUSION FROM GROSS INCOME FOR COMPENSATION FOR LOSSES OR DAMAGES RESULTING FROM CERTAIN WILDFIRES.

(a) IN GENERAL.—For purposes of the Internal Revenue Code of 1986, gross income shall not include any amount received by an individual as a qualified wildfire relief payment.

(b) QUALIFIED WILDFIRE RELIEF PAYMENT.—For purposes of this section—

(1) IN GENERAL.—The term "qualified wildfire relief payment" means any amount received by or on behalf of an individual as compensation for losses, expenses, or damages (including compensation for additional living expenses, lost wages (other than compensation for lost wages paid by the employer which would have otherwise paid such wages), personal injury, death, or emotional distress) incurred as a result of a qualified wildfire disaster, but only to the extent the losses, expenses, or damages compensated by such payment are not compensated for by insurance or otherwise.

(2) QUALIFIED WILDFIRE DISASTER.—The term "qualified wildfire disaster" means any federally declared disaster (as defined in section 165(i)(5)(A) of the Internal Revenue Code of 1986) declared, after December 31, 2014, as a result of any forest or range fire.

(c) DENIAL OF DOUBLE BENEFIT.—Notwithstanding any other provision of the Internal Revenue Code of 1986—

(1) no deduction or credit shall be allowed (to the person for whose benefit a qualified wildfire relief payment is made) for, or by reason of, any expenditure to the extent of the amount excluded under this section with respect to such expenditure, and

(2) no increase in the basis or adjusted basis of any property shall result from any amount excluded under this subsection with respect to such property.

(d) LIMITATION ON APPLICATION.—This section shall only apply to qualified wildfire relief payments received by the individual during taxable years beginning after December 31, 2019, and before January 1, 2026.

(e) EXTENSION OF PERIOD OF LIMITATION.—In the case of a claim for credit or refund which is properly allocable to the exclusion which is described in subsection (a)—

(1) the period of limitation prescribed in section 6511(a) of the Internal Revenue Code of 1986 for the filing of such claim shall be treated as not expiring earlier than the date that is 1 year after the date of the enactment of this Act, and

(2) any limitation described in section 6511(b)(2) of such Code shall not apply.

SEC. 4. EAST PALESTINE DISASTER RELIEF PAYMENTS.

(a) DISASTER RELIEF PAYMENTS TO VICTIMS OF EAST PALESTINE TRAIN DERAILMENT.—East Palestine train derailment payments shall be treated as qualified disaster relief payments for purposes of section 139(b) of the Internal Revenue Code of 1986.

(b) EAST PALESTINE TRAIN DERAILMENT PAYMENTS.—For purposes of this section, the term "East Palestine train derailment payment" means any amount received by or on behalf of an individual as compensation for loss, damages, expenses, loss in real property value, closing costs with respect to real property (including realtor commissions), or inconvenience (including access to real property) resulting from the East Palestine train derailment if such amount was provided by—

(1) a Federal, State, or local government agency,

(2) Norfolk Southern Railway, or

(3) any subsidiary, insurer, or agent of Norfolk Southern Railway or any related person.

(c) TRAIN DERAILMENT.—For purposes of this section, the term "East Palestine train derailment" means the derailment of a train in East Palestine, Ohio, on February 3, 2023.

(d) EFFECTIVE DATE.—This section shall apply to amounts received on or after February 3, 2023.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Missouri (Mr. SMITH) and the gentleman from California (Mr. THOMPSON) each will control 20 minutes.

The Chair recognizes the gentleman from Missouri.

GENERAL LEAVE

Mr. SMITH of Missouri. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and include extraneous material on the bill under consideration.

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

There was no objection.

Mr. SMITH of Missouri. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise today in support of H.R. 5863, the Federal Disaster Tax Relief Act, introduced by the gentleman from Florida (Mr. STEUBE), my Ways and Means Committee colleague.

This legislation was approved last year by the Ways and Means Committee 38-0 because families and communities across the country who suffered disasters need support. In fact, bipartisan support for this legislation was so strong that it was approved a second time by the Ways and Means Committee as part of the Tax Relief for American Families and Workers Act.

This legislation not only helps victims of disasters but also provides broad and immediate tax relief for American workers, farmers, families, and small businesses, which is why the House of Representatives passed it with 84 percent support earlier this year. I encourage my Senate colleagues to take up that legislation to support disaster victims and help the millions of Americans treading water in today's economy.

The Federal Disaster Tax Relief Act provides assistance to communities across the country, bringing relief to those recovering and rebuilding after tragic floods and tornadoes, like those that affected communities in my home State of Missouri in the winter of 2021 and the summer of 2023, hurricanes like Hurricane Ian that claimed countless lives in Florida, wildfires like those that devastated communities in California and Hawaii, and the train derailment and toxic chemical spill in East Palestine, Ohio.

I commend Representative STEUBE for his leadership on this issue. His passion started with his desire to provide help to the families he represents who were devastated by the hurricane. In the interest of getting this done, he broadened his relief effort to include over 300 storms in 45 States.

Mr. Speaker, I encourage all of my colleagues to vote "yes" on this bill so that we are standing with and supporting our fellow neighbors when they are most in need. I reserve the balance of my time.

Mr. THOMPSON of California. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise today in strong support of this legislation, and I thank Chairman SMITH of the Ways and Means Committee for all the good work