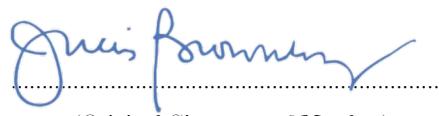


[116H3549]



(Original Signature of Member)

117TH CONGRESS
1ST SESSION

H. R.

To amend the Internal Revenue Code of 1986 to repeal the limitation on
deductions for personal casualty losses.

IN THE HOUSE OF REPRESENTATIVES

Ms. BROWNLEY introduced the following bill; which was referred to the
Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to repeal
the limitation on deductions for personal casualty losses.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 SECTION 1. SHORT TITLE.

4 This Act may be cited as the “Protecting Home-
5 owners from Disaster Act of 2021”.

1 **SEC. 2. REPEAL OF LIMITATION ON DEDUCTION FOR PER-**

2 **SONAL CASUALTY LOSSES.**

3 (a) IN GENERAL.—Section 165(h) of the Internal
4 Revenue Code of 1986 is amended by striking paragraph
5 (5).

6 (b) EFFECTIVE DATE.—The amendment made by
7 this section shall apply to losses sustained in taxable years
8 beginning after December 31, 2020.