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(Original Signature of Member)

119TH 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 2025”.

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, 2024.