

118TH CONGRESS
1ST SESSION

S. _____

To appropriate amounts to carry out the Robert T. Stafford Disaster Relief and Emergency Assistance Act, and for other purposes.

IN THE SENATE OF THE UNITED STATES

Mr. SCOTT of Florida (for himself and Mr. RUBIO) introduced the following bill; which was read twice and referred to the Committee on

A BILL

To appropriate amounts to carry out the Robert T. Stafford Disaster Relief and Emergency Assistance Act, and for other purposes.

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 “Federal Disaster Re-
5 sponsibility Act”.

6 **SEC. 2. DISASTER RELIEF FUND.**

7 Out of amounts in the Treasury not otherwise appro-
8 priated, there are appropriated for fiscal year 2023
9 \$16,500,000,000, to remain available until expended, for

1 necessary expenses to carry out the Robert T. Stafford
2 Disaster Relief and Emergency Assistance Act (42 U.S.C.
3 5121 et seq.) with respect to major disasters declared
4 under section 401 of the Robert T. Stafford Disaster Re-
5 lief and Emergency Assistance Act (42 U.S.C. 5170).

6 **SEC. 3. TAX RELIEF RELATED TO CERTAIN DISASTERS OC-**
7 **CURRING IN 2021, 2022, AND 2023.**

8 (a) DEFINITIONS.—For purposes of this section—

9 (1) QUALIFIED DISASTER AREA.—

10 (A) IN GENERAL.—The term “qualified
11 disaster area” means any area with respect to
12 which a major disaster was declared, during the
13 period beginning after December 27, 2020, and
14 ending on December 31, 2023, by the President
15 under section 401 of the Robert T. Stafford
16 Disaster Relief and Emergency Assistance Act
17 if the incident period of the disaster with re-
18 spect to which such declaration is made begins
19 on or after December 28, 2020, and on or be-
20 fore December 31, 2023.

21 (B) EXCEPTIONS.—

22 (i) DISASTER RECEIVING RELIEF
23 UNDER PREVIOUS ACTS.—Such term shall
24 not include any area which is a qualified
25 disaster area solely by reason of section

1 301 of the Taxpayer Certainty and Dis-
2 aster Tax Relief Act of 2020.

3 (ii) COVID-19 EXCEPTION.—Such
4 term shall not include any area with re-
5 spect to which such a major disaster has
6 been so declared only by reason of
7 COVID-19.

8 (2) QUALIFIED DISASTER.—The term “quali-
9 fied disaster” means, with respect to any qualified
10 disaster area, the disaster by reason of which a
11 major disaster was declared with respect to such
12 area.

13 (3) INCIDENT PERIOD.—The term “incident pe-
14 riod” means, with respect to any qualified disaster,
15 the period specified by the Federal Emergency Man-
16 agement Agency as the period during which such
17 disaster occurred (except that for purposes of this
18 title such period shall not be treated as ending after
19 the date which is 30 days after the date of the en-
20 actment of this Act).

21 (b) SPECIAL RULES FOR QUALIFIED DISASTER-RE-
22 LATED PERSONAL CASUALTY LOSSES.—

23 (1) IN GENERAL.—If an individual has a net
24 disaster loss for any taxable year—

1 (A) the amount determined under section
2 165(h)(2)(A)(ii) of the Internal Revenue Code
3 of 1986 shall be equal to the sum of—

4 (i) such net disaster loss, and

5 (ii) so much of the excess referred to
6 in the matter preceding clause (i) of sec-
7 tion 165(h)(2)(A) of such Code (reduced
8 by the amount in clause (i) of this sub-
9 paragraph) as exceeds 10 percent of the
10 adjusted gross income of the individual,

11 (B) in the case of qualified disaster-related
12 personal casualty losses, section 165(h)(1) of
13 such Code shall be applied to by substituting
14 “\$500” for “\$500 (\$100 for taxable years be-
15 ginning after December 31, 2009)”,

16 (C) the standard deduction determined
17 under section 63(c) of such Code shall be in-
18 creased by the net disaster loss, and

19 (D) section 56(b)(1)(E) of such Code shall
20 not apply to so much of the standard deduction
21 as is attributable to the increase under sub-
22 paragraph (C) of this paragraph.

23 (2) NET DISASTER LOSS.—For purposes of this
24 subsection, the term “net disaster loss” means the
25 excess of qualified disaster-related personal casualty

1 losses over personal casualty gains (as defined in
2 section 165(h)(3)(A) of the Internal Revenue Code
3 of 1986).

4 (3) QUALIFIED DISASTER-RELATED PERSONAL
5 CASUALTY LOSSES.—For purposes of this sub-
6 section, the term “qualified disaster-related personal
7 casualty losses” means losses described in section
8 165(c)(3) of the Internal Revenue Code of 1986
9 which arise in a qualified disaster area on or after
10 the first day of the incident period of the qualified
11 disaster to which such area relates, and which are
12 attributable to such qualified disaster.

13 (c) TREATMENT OF CERTAIN POSSESSIONS.—

14 (1) PAYMENTS TO POSSESSIONS WITH MIRROR
15 CODE TAX SYSTEMS.—The Secretary of the Treas-
16 ury shall pay to each possession of the United States
17 which has a mirror code tax system amounts equal
18 to the loss (if any) to that possession by reason of
19 the application of the provisions of this section. Such
20 amounts shall be determined by the Secretary of the
21 Treasury based on information provided by the gov-
22 ernment of the respective possession.

23 (2) PAYMENTS TO OTHER POSSESSIONS.—The
24 Secretary of the Treasury shall pay to each posses-
25 sion of the United States which does not have a mir-

1 ror code tax system amounts estimated by the Sec-
2 retary of the Treasury as being equal to the aggre-
3 gate benefits (if any) that would have been provided
4 to residents of such possession by reason of the pro-
5 visions of this section if a mirror code tax system
6 had been in effect in such possession. The preceding
7 sentence shall not apply unless the respective posses-
8 sion has a plan, which has been approved by the
9 Secretary of the Treasury, under which such posses-
10 sion will promptly distribute such payments to its
11 residents.

12 (3) MIRROR CODE TAX SYSTEM.—For purposes
13 of this subsection, the term “mirror code tax sys-
14 tem” means, with respect to any possession of the
15 United States, the income tax system of such posses-
16 sion if the income tax liability of the residents of
17 such possession under such system is determined by
18 reference to the income tax laws of the United
19 States as if such possession were the United States.

20 (4) TREATMENT OF PAYMENTS.—For purposes
21 of section 1324 of title 31, United States Code, the
22 payments under this subsection shall be treated in
23 the same manner as a refund due from a credit pro-
24 vision referred to in subsection (b)(2) of such sec-
25 tion.

1 (5) COORDINATION WITH UNITED STATES IN-
2 COME TAXES.—In the case of any person with re-
3 spect to whom a tax benefit is taken into account
4 with respect to the taxes imposed by any possession
5 of the United States by reason of this subsection,
6 the Internal Revenue Code of 1986 shall be applied
7 with respect to such person without regard to the
8 provisions of this subsection which provide such ben-
9 efit.

10 **SEC. 4. DISASTER RELIEF SUPPLEMENTAL APPROPRIA-**
11 **TIONS ACT, 2023 AMENDMENT.**

12 Title I of the Disaster Relief Supplemental Appro-
13 priations Act, 2023 (division N of Public Law 117–328),
14 is amended, in the matter under the heading “OFFICE OF
15 THE SECRETARY” under the heading “PROCESSING, RE-
16 SEARCH AND MARKETING” under the heading “AGRI-
17 CULTURAL PROGRAMS” under the heading “DE-
18 PARTMENT OF AGRICULTURE”, by inserting “: *Pro-*
19 *vided further*, That the Secretary of Agriculture may pro-
20 vide assistance for losses described under this heading in
21 this Act in the form of block grants to eligible States and
22 territories” before the period at the end.

1 **SEC. 5. REHABILITATION AND REPAIR OF FLOOD AND**
2 **STORM DAMAGE REDUCTION PROJECTS.**

3 Any requirement under section 103 of the Water Re-
4 sources Development Act of 1986 (33 U.S.C. 2213) with
5 respect to easements shall not apply to construction or re-
6 habilitation and repair of damages to shore protection
7 projects caused by natural disasters using amounts made
8 available to the Corps of Engineers for flood and storm
9 damage reduction projects.

10 **SEC. 6. DEPARTMENT OF DEFENSE ASSESSMENT.**

11 (a) IN GENERAL.—Not later than 30 days after the
12 date of the enactment of this Act, the Secretary of Defense
13 shall submit to Congress a report assessing damage from
14 Hurricane Idalia to Department of Defense bases and in-
15 stallations in the state of Florida.

16 (b) ELEMENTS.—The report required under sub-
17 section (a) shall include—

18 (1) an assessment of the impact to Department
19 of Defense operations; and

20 (2) an estimate of costs to repair damages and
21 restore bases and installations to full readiness.

22 **SEC. 7. EMERGENCY DESIGNATION.**

23 (a) IN GENERAL.—The amounts provided by this Act
24 are designated as an emergency requirement pursuant to
25 section 4(g) of the Statutory Pay-As-You-Go Act of 2010
26 (2 U.S.C. 933(g)).

1 (b) DESIGNATION IN HOUSE AND SENATE.—The
2 amounts provided by this Act are designated as being for
3 an emergency requirement pursuant to section 4001(a)(1)
4 of S. Con. Res. 14 (117th Congress), the concurrent reso-
5 lution on the budget for fiscal year 2022, and section 1(e)
6 of H. Res. 1151 (117th Congress), as engrossed in the
7 House of Representatives on June 8, 2022.