

**AMENDMENT TO THE**  
**SENATE AMENDMENT TO H.R. 1**  
**OFFERED BY MR. WHITESIDES**

At the end of title VII, add the following new section:

SEC. \_\_. \_\_.

**Chiquita canyon disaster relief payments.**

- (a) Disaster relief payments to victims of chiquita canyon Elevated Temperature Landfill Event.—Chiquita Canyon elevated temperature landfill event payments shall be treated as qualified disaster relief payments for purposes of section 139(b) of the Internal 2 Revenue Code of 1986.
- (b) Chiquita canyon elevated temperature landfill event payments.—For purposes of this section, the term, “Chiquita Canyon elevated temperature landfill event payments” means any amount received by or on behalf of an individual as compensation for loss, damages, expenses, relocation, suffering, 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 Chiquita Canyon elevated temperature landfill event if such amount was provided by—
  - (1) a Federal, State, or local government agency,
  - (2) Waste Connections, Inc., or
  - (3) any subsidiary, insurer, or agent of Waste Connections, Inc. or any related person.
- (c) Elevated temperature landfill event.—For purposes of this section, the term “Chiquita Canyon elevated temperature

landfill event” means the elevated temperature landfill event occurring beneath the Chiquita Canyon Landfill in Los Angeles County, California, beginning on May 1, 2022.

- (d) Effective date.—This section shall apply to amounts received on or after March 1, 2024.