

AMENDMENT TO H.R. 4667
OFFERED BY MRS. MIMI WALTERS OF
CALIFORNIA

Page 102, after line 2, insert the following:

1 (c) APPLICABILITY.—This section shall apply to each
2 disaster and emergency declared pursuant to the Robert
3 T. Stafford Disaster Relief and Emergency Assistance Act
4 (42 U.S.C. 5121 et seq.) after January 1, 2016.

Page 147, line 3, strike “(C)” and insert “(B)”.

Page 159, line 20, insert “(other than division E)”
after “succeeding division”.

Page 159, line 24, insert “(other than division E)”
after “succeeding division”.

Page 160, insert “(other than division E)” after
“succeeding division” beginning on line 9.

Page 160, after line 14, add the following:

5 **DIVISION E—TAX RELIEF RELAT-**
6 **ING TO CERTAIN DISASTERS**
7 **TITLE I—CALIFORNIA FIRES**
8 **SEC. 5001. DEFINITIONS.**

9 For purposes of this title—

1 (1) CALIFORNIA WILDFIRE DISASTER ZONE.—
2 The term “California wildfire disaster zone” means
3 that portion of the California wildfire disaster area
4 determined by the President to warrant individual or
5 individual and public assistance from the Federal
6 Government under the Robert T. Stafford Disaster
7 Relief and Emergency Assistance Act by reason of
8 wildfires in California.

9 (2) CALIFORNIA WILDFIRE DISASTER AREA.—
10 The term “California wildfire disaster area” means
11 an area with respect to which during 2017 a major
12 disaster has been declared by the President under
13 section 401 of such Act by reason of wildfires in
14 California.

15 **SEC. 5002. SPECIAL DISASTER-RELATED RULES FOR USE OF**
16 **RETIREMENT FUNDS.**

17 (a) TAX-FAVORED WITHDRAWALS FROM RETIRE-
18 MENT PLANS.—

19 (1) IN GENERAL.—Section 72(t) of the Internal
20 Revenue Code of 1986 shall not apply to any quali-
21 fied wildfire distribution.

22 (2) AGGREGATE DOLLAR LIMITATION.—

23 (A) IN GENERAL.—For purposes of this
24 subsection, the aggregate amount of distribu-
25 tions received by an individual which may be

1 treated as qualified wildfire distributions for
2 any taxable year shall not exceed the excess (if
3 any) of—

4 (i) \$100,000, over

5 (ii) the aggregate amounts treated as
6 qualified wildfire distributions received by
7 such individual for all prior taxable years.

8 (B) TREATMENT OF PLAN DISTRIBUTIONS.—If a distribution to an individual would
9 (without regard to subparagraph (A)) be a
10 qualified wildfire distribution, a plan shall not
11 be treated as violating any requirement of the
12 Internal Revenue Code of 1986 merely because
13 the plan treats such distribution as a qualified
14 wildfire distribution, unless the aggregate
15 amount of such distributions from all plans
16 maintained by the employer (and any member
17 of any controlled group which includes the em-
18 ployer) to such individual exceeds \$100,000.

19 (C) CONTROLLED GROUP.—For purposes
20 of subparagraph (B), the term “controlled
21 group” means any group treated as a single
22 employer under subsection (b), (c), (m), or (o)
23 of section 414 of the Internal Revenue Code of
24 1986.
25

1 (3) AMOUNT DISTRIBUTED MAY BE REPAID.—

2 (A) IN GENERAL.—Any individual who re-
3 ceives a qualified wildfire distribution may, at
4 any time during the 3-year period beginning on
5 the day after the date on which such distribu-
6 tion was received, make one or more contribu-
7 tions in an aggregate amount not to exceed the
8 amount of such distribution to an eligible retire-
9 ment plan of which such individual is a bene-
10 ficiary and to which a rollover contribution of
11 such distribution could be made under section
12 402(c), 403(a)(4), 403(b)(8), 408(d)(3), or
13 457(e)(16), of the Internal Revenue Code of
14 1986, as the case may be.

15 (B) TREATMENT OF REPAYMENTS OF DIS-
16 TRIBUTIONS FROM ELIGIBLE RETIREMENT
17 PLANS OTHER THAN IRAS.—For purposes of
18 the Internal Revenue Code of 1986, if a con-
19 tribution is made pursuant to subparagraph (A)
20 with respect to a qualified wildfire distribution
21 from an eligible retirement plan other than an
22 individual retirement plan, then the taxpayer
23 shall, to the extent of the amount of the con-
24 tribution, be treated as having received the
25 qualified wildfire distribution in an eligible roll-

1 over distribution (as defined in section
2 402(c)(4) of such Code) and as having trans-
3 ferred the amount to the eligible retirement
4 plan in a direct trustee to trustee transfer with-
5 in 60 days of the distribution.

6 (C) TREATMENT OF REPAYMENTS FOR
7 DISTRIBUTIONS FROM IRAS.—For purposes of
8 the Internal Revenue Code of 1986, if a con-
9 tribution is made pursuant to subparagraph (A)
10 with respect to a qualified wildfire distribution
11 from an individual retirement plan (as defined
12 by section 7701(a)(37) of such Code), then, to
13 the extent of the amount of the contribution,
14 the qualified wildfire distribution shall be treat-
15 ed as a distribution described in section
16 408(d)(3) of such Code and as having been
17 transferred to the eligible retirement plan in a
18 direct trustee to trustee transfer within 60 days
19 of the distribution.

20 (4) DEFINITIONS.—For purposes of this sub-
21 section—

22 (A) QUALIFIED WILDFIRE DISTRIBUTION.—Except as provided in paragraph (2),
23 the term “qualified wildfire distribution” means
24 any distribution from an eligible retirement
25

1 plan made on or after October 8, 2017, and be-
2 fore January 1, 2019, to an individual whose
3 principal place of abode on October 8, 2017, is
4 located in the California wildfire disaster area
5 and who has sustained an economic loss by rea-
6 son of the wildfires to which the declaration of
7 such area relates.

8 (B) ELIGIBLE RETIREMENT PLAN.—The
9 term “eligible retirement plan” shall have the
10 meaning given such term by section
11 402(c)(8)(B) of the Internal Revenue Code of
12 1986.

13 (5) INCOME INCLUSION SPREAD OVER 3-YEAR
14 PERIOD.—

15 (A) IN GENERAL.—In the case of any
16 qualified wildfire distribution, unless the tax-
17 payer elects not to have this paragraph apply
18 for any taxable year, any amount required to be
19 included in gross income for such taxable year
20 shall be so included ratably over the 3-taxable-
21 year period beginning with such taxable year.

22 (B) SPECIAL RULE.—For purposes of sub-
23 paragraph (A), rules similar to the rules of sub-
24 paragraph (E) of section 408A(d)(3) of the In-
25 ternal Revenue Code of 1986 shall apply.

1 (6) SPECIAL RULES.—

2 (A) EXEMPTION OF DISTRIBUTIONS FROM
3 TRUSTEE TO TRUSTEE TRANSFER AND WITH-
4 HOLDING RULES.—For purposes of sections
5 401(a)(31), 402(f), and 3405 of the Internal
6 Revenue Code of 1986, qualified wildfire dis-
7 tributions shall not be treated as eligible roll-
8 over distributions.

9 (B) QUALIFIED WILDFIRE DISTRIBUTIONS
10 TREATED AS MEETING PLAN DISTRIBUTION RE-
11 QUIREMENTS.—For purposes the Internal Rev-
12 enue Code of 1986, a qualified wildfire distribu-
13 tion shall be treated as meeting the require-
14 ments of sections 401(k)(2)(B)(i),
15 403(b)(7)(A)(ii), 403(b)(11), and 457(d)(1)(A)
16 of such Code.

17 (b) RECONTRIBUTIONS OF WITHDRAWALS FOR
18 HOME PURCHASES.—

19 (1) RECONTRIBUTIONS.—

20 (A) IN GENERAL.—Any individual who re-
21 ceived a qualified distribution may, during the
22 period beginning on October 8, 2017, and end-
23 ing on June 30, 2018, make one or more con-
24 tributions in an aggregate amount not to exceed
25 the amount of such qualified distribution to an

1 eligible retirement plan (as defined in section
2 402(c)(8)(B) of the Internal Revenue Code of
3 1986) of which such individual is a beneficiary
4 and to which a rollover contribution of such dis-
5 tribution could be made under section 402(c),
6 403(a)(4), 403(b)(8), or 408(d)(3), of such
7 Code, as the case may be.

8 (B) TREATMENT OF REPAYMENTS.—Rules
9 similar to the rules of subparagraphs (B) and
10 (C) of subsection (a)(3) shall apply for purposes
11 of this subsection.

12 (2) QUALIFIED DISTRIBUTION.—For purposes
13 of this subsection, the term “qualified distribution”
14 means any distribution—

15 (A) described in section
16 401(k)(2)(B)(i)(IV), 403(b)(7)(A)(ii) (but only
17 to the extent such distribution relates to finan-
18 cial hardship), 403(b)(11)(B), or 72(t)(2)(F),
19 of the Internal Revenue Code of 1986,

20 (B) received after March 31, 2017, and be-
21 fore January 15, 2018, and

22 (C) which was to be used to purchase or
23 construct a principal residence in the California
24 wildfire disaster area but which was not so pur-
25 chased or constructed on account of the

1 wildfires to which the declaration of such area
2 relates.

3 (c) LOANS FROM QUALIFIED PLANS.—

4 (1) INCREASE IN LIMIT ON LOANS NOT TREAT-
5 ED AS DISTRIBUTIONS.—In the case of any loan
6 from a qualified employer plan (as defined under
7 section 72(p)(4) of the Internal Revenue Code of
8 1986) to a qualified individual made during the pe-
9 riod beginning on the date of the enactment of this
10 Act and ending on December 31, 2018—

11 (A) clause (i) of section 72(p)(2)(A) of
12 such Code shall be applied by substituting
13 “\$100,000” for “\$50,000”, and

14 (B) clause (ii) of such section shall be ap-
15 plied by substituting “the present value of the
16 nonforfeitable accrued benefit of the employee
17 under the plan” for “one-half of the present
18 value of the nonforfeitable accrued benefit of
19 the employee under the plan”.

20 (2) DELAY OF REPAYMENT.—In the case of a
21 qualified individual with an outstanding loan on or
22 after October 8, 2017, from a qualified employer
23 plan (as defined in section 72(p)(4) of the Internal
24 Revenue Code of 1986)—

1 (A) if the due date pursuant to subpara-
2 graph (B) or (C) of section 72(p)(2) of such
3 Code for any repayment with respect to such
4 loan occurs during the period beginning on Oc-
5 tober 8, 2017, and ending on December 31,
6 2018, such due date shall be delayed for 1 year,

7 (B) any subsequent repayments with re-
8 spect to any such loan shall be appropriately
9 adjusted to reflect the delay in the due date
10 under paragraph (1) and any interest accruing
11 during such delay, and

12 (C) in determining the 5-year period and
13 the term of a loan under subparagraph (B) or
14 (C) of section 72(p)(2) of such Code, the period
15 described in subparagraph (A) shall be dis-
16 regarded.

17 (3) QUALIFIED INDIVIDUAL.—For purposes of
18 this subsection, the term “qualified individual”
19 means any individual whose principal place of abode
20 on October 8, 2017, is located in the California wild-
21 fire disaster area and who has sustained an eco-
22 nomic loss by reason of wildfires to which the dec-
23 laration of such area relates.

24 (d) PROVISIONS RELATING TO PLAN AMEND-
25 MENTS.—

1 (1) IN GENERAL.—If this subsection applies to
2 any amendment to any plan or annuity contract,
3 such plan or contract shall be treated as being oper-
4 ated in accordance with the terms of the plan during
5 the period described in paragraph (2)(B)(i).

6 (2) AMENDMENTS TO WHICH SUBSECTION AP-
7 PLIES.—

8 (A) IN GENERAL.—This subsection shall
9 apply to any amendment to any plan or annuity
10 contract which is made—

11 (i) pursuant to any provision of this
12 section, or pursuant to any regulation
13 issued by the Secretary or the Secretary of
14 Labor under any provision of this section,
15 and

16 (ii) on or before the last day of the
17 first plan year beginning on or after Janu-
18 ary 1, 2019, or such later date as the Sec-
19 retary may prescribe.

20 In the case of a governmental plan (as defined
21 in section 414(d) of the Internal Revenue Code
22 of 1986), clause (ii) shall be applied by sub-
23 stituting the date which is 2 years after the
24 date otherwise applied under clause (ii).

1 (B) CONDITIONS.—This subsection shall
2 not apply to any amendment unless—

3 (i) during the period—

4 (I) beginning on the date that
5 this section or the regulation de-
6 scribed in subparagraph (A)(i) takes
7 effect (or in the case of a plan or con-
8 tract amendment not required by this
9 section or such regulation, the effec-
10 tive date specified by the plan), and

11 (II) ending on the date described
12 in subparagraph (A)(ii) (or, if earlier,
13 the date the plan or contract amend-
14 ment is adopted),

15 the plan or contract is operated as if such plan
16 or contract amendment were in effect, and

17 (ii) such plan or contract amendment
18 applies retroactively for such period.

19 **SEC. 5003. EMPLOYEE RETENTION CREDIT FOR EMPLOY-**
20 **ERS AFFECTED BY CALIFORNIA WILDFIRES.**

21 (a) IN GENERAL.—For purposes of section 38 of the
22 Internal Revenue Code of 1986, in the case of an eligible
23 employer, the California wildfire employee retention credit
24 shall be treated as a credit listed in subsection (b) of such
25 section. For purposes of this subsection, the California

1 wildfire employee retention credit for any taxable year is
2 an amount equal to 40 percent of the qualified wages with
3 respect to each eligible employee of such employer for such
4 taxable year. For purposes of the preceding sentence, the
5 amount of qualified wages which may be taken into ac-
6 count with respect to any individual shall not exceed
7 \$6,000.

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

9 (1) ELIGIBLE EMPLOYER.—The term “eligible
10 employer” means any employer—

11 (A) which conducted an active trade or
12 business on October 8, 2017, in the California
13 wildfire disaster zone, and

14 (B) with respect to whom the trade or
15 business described in subparagraph (A) is inop-
16 erable on any day after October 8, 2017, and
17 before January 1, 2018, as a result of damage
18 sustained by reason of the wildfires to which
19 such declaration of such area relates.

20 (2) ELIGIBLE EMPLOYEE.—The term “eligible
21 employee” means with respect to an eligible em-
22 ployer an employee whose principal place of employ-
23 ment on October 8, 2017, with such eligible em-
24 ployer was in the California wildfire disaster zone.

1 (3) QUALIFIED WAGES.—The term “qualified
2 wages” means wages (as defined in section 51(c)(1)
3 of the Internal Revenue Code of 1986, but without
4 regard to section 3306(b)(2)(B) of such Code) paid
5 or incurred by an eligible employer with respect to
6 an eligible employee on any day after October 8,
7 2017, and before January 1, 2018, which occurs
8 during the period—

9 (A) beginning on the date on which the
10 trade or business described in paragraph (1)
11 first became inoperable at the principal place of
12 employment of the employee immediately before
13 the wildfires to which the declaration of the
14 California wildfire disaster area relates, and

15 (B) ending on the date on which such
16 trade or business has resumed significant oper-
17 ations at such principal place of employment.

18 Such term shall include wages paid without regard
19 to whether the employee performs no services, per-
20 forms services at a different place of employment
21 than such principal place of employment, or per-
22 forms services at such principal place of employment
23 before significant operations have resumed.

24 (c) CERTAIN RULES TO APPLY.—For purposes of
25 this section, rules similar to the rules of sections 51(i)(1),

1 52, and 280C(a) of the Internal Revenue Code of 1986,
2 shall apply.

3 (d) EMPLOYEE NOT TAKEN INTO ACCOUNT MORE
4 THAN ONCE.—An employee shall not be treated as an eli-
5 gible employee for purposes of this section for any period
6 with respect to any employer if such employer is allowed
7 a credit under section 51 of the Internal Revenue Code
8 of 1986 with respect to such employee for such period.

9 **SEC. 5004. ADDITIONAL DISASTER-RELATED TAX RELIEF**
10 **PROVISIONS.**

11 (a) TEMPORARY SUSPENSION OF LIMITATIONS ON
12 CHARITABLE CONTRIBUTIONS.—

13 (1) IN GENERAL.—Except as otherwise pro-
14 vided in paragraph (2), subsection (b) of section 170
15 of the Internal Revenue Code of 1986 shall not
16 apply to qualified contributions and such contribu-
17 tions shall not be taken into account for purposes of
18 applying subsections (b) and (d) of such section to
19 other contributions.

20 (2) TREATMENT OF EXCESS CONTRIBUTIONS.—
21 For purposes of section 170 of the Internal Revenue
22 Code of 1986—

23 (A) INDIVIDUALS.—In the case of an indi-
24 vidual—

1 (i) LIMITATION.—Any qualified con-
2 tribution shall be allowed only to the ex-
3 tent that the aggregate of such contribu-
4 tions does not exceed the excess of the tax-
5 payer's contribution base (as defined in
6 subparagraph (G) of section 170(b)(1) of
7 such Code) over the amount of all other
8 charitable contributions allowed under sec-
9 tion 170(b)(1) of such Code.

10 (ii) CARRYOVER.—If the aggregate
11 amount of qualified contributions made in
12 the contribution year (within the meaning
13 of section 170(d)(1) of such Code) exceeds
14 the limitation of clause (i), such excess
15 shall be added to the excess described in
16 the portion of subparagraph (A) of such
17 section which precedes clause (i) thereof
18 for purposes of applying such section.

19 (B) CORPORATIONS.—In the case of a cor-
20 poration—

21 (i) LIMITATION.—Any qualified con-
22 tribution shall be allowed only to the ex-
23 tent that the aggregate of such contribu-
24 tions does not exceed the excess of the tax-
25 payer's taxable income (as determined

1 under paragraph (2) of section 170(b) of
2 such Code) over the amount of all other
3 charitable contributions allowed under such
4 paragraph.

5 (ii) CARRYOVER.—Rules similar to the
6 rules of subparagraph (A)(ii) shall apply
7 for purposes of this subparagraph.

8 (3) EXCEPTION TO OVERALL LIMITATION ON
9 ITEMIZED DEDUCTIONS.—So much of any deduction
10 allowed under section 170 of the Internal Revenue
11 Code of 1986 as does not exceed the qualified con-
12 tributions paid during the taxable year shall not be
13 treated as an itemized deduction for purposes of sec-
14 tion 68 of such Code.

15 (4) QUALIFIED CONTRIBUTIONS.—

16 (A) IN GENERAL.—For purposes of this
17 subsection, the term “qualified contribution”
18 means any charitable contribution (as defined
19 in section 170(c) of the Internal Revenue Code
20 of 1986) if—

21 (i) such contribution—

22 (I) is paid during the period be-
23 ginning on October 8, 2017, and end-
24 ing on December 31, 2017, in cash to

1 an organization described in section
2 170(b)(1)(A) of such Code, and

3 (II) is made for relief efforts in
4 the California wildfire disaster area,

5 (ii) the taxpayer obtains from such or-
6 ganization contemporaneous written ac-
7 knowledgment (within the meaning of sec-
8 tion 170(f)(8) of such Code) that such con-
9 tribution was used (or is to be used) for
10 relief efforts described in clause (i)(II),
11 and

12 (iii) the taxpayer has elected the ap-
13 plication of this subsection with respect to
14 such contribution.

15 (B) EXCEPTION.—Such term shall not in-
16 clude a contribution by a donor if the contribu-
17 tion is—

18 (i) to an organization described in sec-
19 tion 509(a)(3) of the Internal Revenue
20 Code of 1986, or

21 (ii) for the establishment of a new, or
22 maintenance of an existing, donor advised
23 fund (as defined in section 4966(d)(2) of
24 such Code).

1 (C) APPLICATION OF ELECTION TO PART-
2 NERSHIPS AND S CORPORATIONS.—In the case
3 of a partnership or S corporation, the election
4 under subparagraph (A)(iii) shall be made sepa-
5 rately by each partner or shareholder.

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

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

10 (A) the amount determined under section
11 165(h)(2)(A)(ii) of the Internal Revenue Code
12 of 1986 shall be equal to the sum of—

13 (i) such net disaster loss, and

14 (ii) so much of the excess referred to
15 in the matter preceding clause (i) of sec-
16 tion 165(h)(2)(A) of such Code (reduced
17 by the amount in clause (i) of this sub-
18 paragraph) as exceeds 10 percent of the
19 adjusted gross income of the individual,

20 (B) section 165(h)(1) of such Code shall
21 be applied by substituting “\$500” for “\$500
22 (\$100 for taxable years beginning after Decem-
23 ber 31, 2009”),

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

4 (D) section 56(b)(1)(E) of such Code shall
5 not apply to so much of the standard deduction
6 as is attributable to the increase under sub-
7 paragraph (C) of this paragraph.

8 (2) NET DISASTER LOSS.—For purposes of this
9 subsection, the term “net disaster loss” means the
10 excess of qualified disaster-related personal casualty
11 losses over personal casualty gains (as defined in
12 section 165(h)(3)(A) of the Internal Revenue Code
13 of 1986).

14 (3) QUALIFIED DISASTER-RELATED PERSONAL
15 CASUALTY LOSSES.—For purposes of this sub-
16 section, the term “qualified disaster-related personal
17 casualty losses” means losses described in section
18 165(c)(3) of the Internal Revenue Code of 1986
19 which arise in the California wildfire disaster area
20 on or after October 8, 2017, and which are attrib-
21 utable to the wildfires to which the declaration of
22 such area relates.

23 (c) SPECIAL RULE FOR DETERMINING EARNED IN-
24 COME.—

1 (1) IN GENERAL.—In the case of a qualified in-
2 dividual, if the earned income of the taxpayer for the
3 taxable year which includes the applicable date is
4 less than the earned income of the taxpayer for the
5 preceding taxable year, the credits allowed under
6 sections 24(d) and 32 of the Internal Revenue Code
7 of 1986 may, at the election of the taxpayer, be de-
8 termined by substituting—

9 (A) such earned income for the preceding
10 taxable year, for

11 (B) such earned income for the taxable
12 year which includes October 8, 2017.

13 (2) QUALIFIED INDIVIDUAL.—For purposes of
14 this subsection, the term “qualified individual”
15 means any individual whose principal place of abode
16 on October 8, 2017, was located—

17 (A) in the California wildfire disaster zone,
18 or

19 (B) in the California wildfire disaster area
20 (but outside the California wildfire disaster
21 zone) and such individual was displaced from
22 such principal place of abode by reason of the
23 wildfires to which the declaration of such area
24 relates.

1 (3) EARNED INCOME.—For purposes of this
2 subsection, the term “earned income” has the mean-
3 ing given such term under section 32(c) of the Inter-
4 nal Revenue Code of 1986.

5 (4) SPECIAL RULES.—

6 (A) APPLICATION TO JOINT RETURNS.—

7 For purposes of paragraph (1), in the case of
8 a joint return for a taxable year which includes
9 October 8, 2017—

10 (i) such paragraph shall apply if ei-
11 ther spouse is a qualified individual, and

12 (ii) the earned income of the taxpayer
13 for the preceding taxable year shall be the
14 sum of the earned income of each spouse
15 for such preceding taxable year.

16 (B) UNIFORM APPLICATION OF ELEC-
17 TION.—Any election made under paragraph (1)
18 shall apply with respect to both sections 24(d)
19 and 32, of the Internal Revenue Code of 1986.

20 (C) ERRORS TREATED AS MATHEMATICAL
21 ERROR.—For purposes of section 6213 of the
22 Internal Revenue Code of 1986, an incorrect
23 use on a return of earned income pursuant to
24 paragraph (1) shall be treated as a mathe-
25 matical or clerical error.

1 (D) NO EFFECT ON DETERMINATION OF
2 GROSS INCOME, ETC.—Except as otherwise pro-
3 vided in this subsection, the Internal Revenue
4 Code of 1986 shall be applied without regard to
5 any substitution under paragraph (1).

6 **TITLE II—TAX RELIEF FOR HUR-**
7 **RICANES HARVEY, IRMA, AND**
8 **MARIA**

9 **SEC. 5101. TAX RELIEF FOR HURRICANES HARVEY, IRMA,**
10 **AND MARIA.**

11 (a) MODIFICATION OF HURRICANES HARVEY AND
12 IRMA DISASTER AREAS.—Subsections (a)(2) and (b)(2) of
13 section 501 of the Disaster Tax Relief and Airport and
14 Airway Extension Act of 2017 (Public Law 115-63; 131
15 Stat. 1173) are both amended by striking “September 21,
16 2017” and inserting “October 17, 2017”.

17 (b) EMPLOYEE RETENTION CREDIT.—Subsections
18 (a)(3), (b)(3), and (c)(3) of section 503 of the Disaster
19 Tax Relief and Airport and Airway Extension Act of 2017
20 (Public Law 115-63; 131 Stat. 1181) are each amended
21 by striking “sections 51(i)(1) and 52” and inserting “sec-
22 tions 51(i)(1), 52, and 280C(a)”.

23 (c) EFFECTIVE DATE.—The amendments made by
24 this section shall take effect as if included in the provisions
25 of title V of the Disaster Tax Relief and Airport and Air-

1 way Extension Act of 2017 to which such amendments
2 relate.

3 **TITLE III—BUDGETARY EFFECTS**

4 **SEC. 5201. EMERGENCY DESIGNATION.**

5 This division is designated as an emergency require-
6 ment pursuant to section 4(g) of the Statutory Pay-As-
7 You-Go Act of 2010 (2 U.S.C. 933(g)).

8 **SEC. 5202. DESIGNATION IN SENATE.**

9 In the Senate, this division is designated as an emer-
10 gency requirement pursuant to section 403(a) of S. Con.
11 Res. 13 (111th Congress), the concurrent resolution on
12 the budget for fiscal year 2010.

