AMENDMENT TO

RULES COMMITTEE PRINT 119-3 OFFERED BY MR. WHITESIDES OF CALIFORNIA

In title XI, at the appropriate place, insert the following new section:

1	SEC CHIQUITA CANYON DISASTER RELIEF PAY-
2	MENTS.
3	(a) Disaster Relief Payments to Victims of
4	CHIQUITA CANYON ELEVATED TEMPERATURE LANDFILL
5	EVENT.—Chiquita Canyon elevated temperature landfill
6	event payments shall be treated as qualified disaster relief
7	payments for purposes of section 139(b) of the Internal
8	Revenue Code of 1986.
9	(b) Chiquita Canyon Elevated Temperature
10	LANDFILL EVENT PAYMENTS.—For purposes of this sec-
11	tion, the term, "Chiquita Canyon elevated temperature
12	landfill event payments" means any amount received by
13	or on behalf of an individual as compensation for loss,
14	damages, expenses, relocation, suffering, loss in real prop-
15	erty value, closing costs with respect to real property (in-
16	cluding realtor commissions), or inconvenience (including
17	access to real property) resulting from the Chiquita Can-

- 1 you elevated temperature landfill event if such amount was
- 2 provided by—
- 3 (1) a Federal, State, or local government agen-
- 4 cy,
- 5 (2) Waste Connections, Inc., or
- 6 (3) any subsidiary, insurer, or agent of Waste
- 7 Connections, Inc. or any related person.
- 8 (c) Elevated Temperature Landfill Event.—
- 9 For purposes of this section, the term "Chiquita Canyon
- 10 elevated temperature landfill event" means the elevated
- 11 temperature landfill event occurring beneath the Chiquita
- 12 Canyon Landfill in Los Angeles County, California, begin-
- 13 ning on May 1, 2022.
- 14 (d) Effective Date.—This section shall apply to
- 15 amounts received on or after March 1, 2024.

