

**SUPPORTING FEDERAL LEGISLATION TO PROVIDE TAX RELIEF FOR WILDFIRE SURVIVORS**

The January 2025 Los Angeles County Wildfires inflicted incomprehensible damage on the Los Angeles County community, destroying over 18,000 homes and structures and displacing hundreds of thousands of residents. As communities begin to rebuild, legislation is needed to ensure that survivors are not taxed on disaster relief payments they receive intended to cover critical needs, such as living expenses and lost wages.

In December 2024, the Federal Disaster Tax Relief Act was signed into law, which ensured wildfire survivors receive tax exemptions on relief payments received for a federally-declared disaster between 2020 and 2025. Both the U.S. Senate and House of Representatives have now introduced legislation to expand those tax exemptions beyond 2025.

Senator Rick Scott, along with cosponsor Senator Adam Schiff, introduced the Federal Disaster Tax Relief Act of 2025 (S. 2744), which clarifies that gross income shall not include any amount received by an individual as a qualified wildfire relief payment if those payments were received after December 31, 2025 and before January 1, 2031. In addition, Congressman Doug LaMalfa has introduced similar legislation, the Protect Innocent Victims of Taxation After Fire Extension Act (H.R. 5225), which extends these provisions through December 31, 2032.

Allowing tax relief to wildfire survivors during a time when they need it most can significantly reduce financial stress and further assist individuals in their rebuilding and recovery journey.

-MORE-

MOTION

MITCHELL \_\_\_\_\_

HORVATH \_\_\_\_\_

HAHN \_\_\_\_\_

BARGER \_\_\_\_\_

SOLIS \_\_\_\_\_

Page: 2

**I, THEREFORE, MOVE** that the Board of Supervisors direct the Chief Executive Office's, Legislative Affairs and Intergovernmental Relations Branch, to support S. 2744, the Federal Disaster Tax Relief Act of 2025, and H.R. 5225, the Protect Innocent Victims of Taxation After Fire Extension Act.

# # #

KB:nvc