



JOINT COMMITTEE ON TAXATION  
November 1, 2023  
JCX-49-23

**DESCRIPTION OF THE CHAIRMAN'S  
AMENDMENT IN THE NATURE OF A SUBSTITUTE TO H.R. 5863,  
THE "FEDERAL DISASTER TAX RELIEF ACT OF 2023"**

The Chairman's amendment in the nature of a substitute ("AINS") amends section 3(b)(1) of H.R. 5863, the "Federal Disaster Tax Relief Act of 2023" (the "Bill") by broadening the scope of the term "qualified wildfire relief payment." Under the expanded definition, the term means any amount received by or on behalf of an individual as compensation for losses, expenses, or damages (including compensation for additional living expenses, lost wages (other than compensation for lost wages paid by the employer which would have otherwise paid such wages), personal injury, death, or emotional distress) incurred as a result of a qualified wildfire disaster, but only to the extent the losses, expenses, or damages compensated by such payment are not compensated for by insurance or otherwise.

The AINS amends section 4 the Bill by replacing "subsection" with "section" in the effective date.