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Congress Must Enact Natural Disaster Tax Relief Before Adjourning for the Holidays

The December 15 broadcast of ABC World News Tonight with David Muir reported that every state in the "Lower 48" was experiencing severe weather emergencies ranging from white-out snow events to deadly tornadoes. They neglected to acknowledge an historic blizzard in Anchorage, Alaska and the continuing eruption of Mauna Loa on the island of Hawai`i. Natural disasters are devastating the lives of our residents throughout the country and imposing unsustainable demands on charitable nonprofits struggling to maintain and expand services while suffering themselves from these many emergencies.

And not just this past week, but with increasing regularity across the country. Congress must enact natural disaster tax relief – and in particular reinstate three expired charitable giving incentives – to help generate the resources nonprofits increasingly need to rise to these challenges.

After every natural disaster since Hurricane Katrina in 2005, Congress has enacted natural disaster tax relief to help residents, businesses, and nonprofits recover. Congress cannot adjourn for the year without enacting needed relief that previous Congresses have passed on broad, bipartisan bases. Our residents and the

nonprofits that support them are hurting; Congress must do its job.

For background, see: <u>Natural disasters keep coming</u>. <u>So should disaster tax relief</u>, Tim Delaney, President and CEO of the National Council of Nonprofits, *The Hill*, Dec. 10, 2022.

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