



(Original Signature of Member)

118TH CONGRESS
1ST SESSION

H. R. _____

To exclude certain amounts relating to compensating victims of the East Palestine train derailment, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Mr. JOHNSON of Ohio introduced the following bill; which was referred to the Committee on _____

A BILL

To exclude certain amounts relating to compensating victims of the East Palestine train derailment, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EAST PALESTINE DISASTER RELIEF PAYMENTS.**

4 (a) **DISASTER RELIEF PAYMENTS TO VICTIMS OF**
5 **EAST PALESTINE TRAIN DERAILMENT.**—The East Pal-
6 estine train derailment is hereby deemed to be a qualified
7 disaster for the purposes of section 139(c) of the Internal
8 Revenue Code of 1986.

1 (b) EXCLUSION FROM GROSS INCOME OF BUSINESS
2 INTERRUPTION PAYMENTS.—For purposes of the Internal
3 Revenue Code of 1986, gross income does not include any
4 amounts provided to a taxpayer to compensate such tax-
5 payer for lost business income resulting from the East
6 Palestine train derailment by a—

- 7 (1) Federal, State, or local government agency,
8 (2) Norfolk Southern Railway, or
9 (3) any subsidiary, insurer, or agent of Norfolk
10 Southern Railway or any related person.

11 (c) TRAIN DERAILMENT.—For purposes of this sec-
12 tion, the term “East Palestine train derailment” means
13 the derailment of a train in East Palestine, Ohio, on Feb-
14 ruary 3, 2023.

15 (d) EFFECTIVE DATE.—This section shall apply to
16 amounts received on or after February 3, 2023.