

**HJM 201 STAFF MEASURE SUMMARY**

**Carrier:** Sen. Girod

**Senate Committee On Natural Resources and Wildfire**

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**Action Date:** 02/24/26

**Action:** Do adopt.

**Vote:** 5-0-0-0

**Yeas:** 5 - Girod, Golden, Nash, Prozanski, Taylor

**Fiscal:** No fiscal impact

**Revenue:** No revenue impact

**Prepared By:** Alexa Piscanio, LPRO Analyst

**Meeting Dates:** 2/24

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**WHAT THE MEASURE DOES:**

The measure urges the U.S. Congress to pass legislation to permanently extend federal tax cuts for wildfire victims.

**ISSUES DISCUSSED:**

- Similar measures introduced in the U.S. Congress

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

Senate Bill 1520 (2024) established a personal state income tax subtraction for amounts received through a judgment or settlement from a civil action arising from wildfires between 2018 and 2025 for which the governor declared an emergency. The Federal Disaster Tax Relief Act of 2023 excluded qualified wildfire relief payments from federal taxation until 2025. Beginning in 2026, some wildfire-related settlement payments will be subject to federal income tax.