



## COMMITTEE ON HOMELAND SECURITY

### *The “Deployed Emergency Professionals Lasting Over a Year Tax Relief Act”*

*As Introduced by Representatives Bennie G. Thompson (D-MS) and Terri Sewell (D-AL)*

During a disaster or emergency, the Federal Emergency Management Agency (FEMA) coordinates Federal assistance efforts to support affected communities and mitigate the impacts of the crisis.<sup>1</sup> An essential part of FEMA’s workforce are reservists, which are “on-call employees that work intermittently as required during an incident.”<sup>2</sup> FEMA reservists play a crucial role in augmenting the agency’s workforce. They are trained to provide vital support in logistics, administration, and disaster response efforts.<sup>3</sup> Ready to deploy at short notice, these reservists assist affected communities across the United States.

FEMA’s policy is to demobilize personnel,<sup>4</sup> including reservists, after 50 weeks of deployment regardless of State and local needs because current tax law limits deductions of out-of-state business travel expenses for Federal employees. Such deductions are only permitted if the travel is for less than one year.<sup>5</sup> However, current tax law permits Department of Justice personnel an exemption, allowing them to continue to receive the tax deduction beyond the one-year limit.<sup>6</sup> The **Deployed Emergency Professionals Lasting Over a Year (DEPLOY) Tax Relief Act** would give the same exemption option for Federal workers responding to disasters.

Large-scale disaster recovery efforts span multiple years, and the 50-week deployment limitation hinders long-term continuity and communication efforts. Officials in Texas have reported that long-term recovery efforts were hindered during the Hurricane Harvey response due to the 50-week rule.<sup>7</sup> This impacted Texas operations enough that the State of Texas made recommendations suggesting FEMA change its current policy on how to coordinate critical personal transitions to

---

<sup>1</sup> 2022 – 2026 FEMA Strategic Plan: Building the FEMA our nation needs and deserves, Federal Emergency Management Agency (accessed 28 March 2024) <https://www.fema.gov/about/strategic-plan/about-fema>

<sup>2</sup> FEMA Career Paths: Reservists (On-Call), Federal Emergency Management Agency (accessed 28 March 2024) <https://www.fema.gov/careers/paths/reservists>

<sup>3</sup> Id.

<sup>4</sup> FEMA Travel Policy Manual (122-1-1), Federal Emergency Management Agency, 23 September 2015.

<sup>5</sup> 26 USC 162

<sup>6</sup> [26 USC 162: Trade or business expenses \(house.gov\)](#)

<sup>7</sup> Eye of the Storm; Report of the Governor’s Commission to Rebuild Texas, The Texas A&M University System, November 2018 (accessed 28 March 2024) [RebuildTexasHurricaneHarveyEyeOfTheStorm\\_12132018.pdf](#).

minimize stress on local communities.<sup>8</sup> Furthermore, turnover among staff leading recovery efforts in Louisiana and Texas was raised during a meeting of FEMA’s National Advisory Council.<sup>9</sup> In 2023, FEMA reported that 511 responders were demobilized after being deployed to a single event for more than 45 weeks. In previous years, an even larger number had been demobilized due to the lack of exemption for emergency responders.<sup>10</sup>

Recognizing these concerns, Representatives Thompson and Sewell introduced the **DEPLOY Tax Relief Act**, which will ensure that emergency management personnel can stay on the ground to assist with complex disaster recoveries based on the unique needs of communities experiencing the disaster rather than being demobilized due to a tax limitation. Specifically, the Disaster Operations Continuity through Tax Relief Act would amend the Internal Revenue Code to provide the tax deduction for emergency responders who stay on the ground for more than one year, if the FEMA Administrator certifies such a need for personnel to stay in disaster-stricken communities.

---

<sup>88</sup> Federal Legislative and Policy Recommendations Regarding Disaster Assistance; HB 2340, State of Texas, July 2020 (accessed 28 March 2024) [https://assets-global.website-files.com/5fcfde680bd548c23d797aef/6064bd9a7b62b6aeb8010c12\\_Fed-Law-and-Policy-Report-Final.pdf#page=12](https://assets-global.website-files.com/5fcfde680bd548c23d797aef/6064bd9a7b62b6aeb8010c12_Fed-Law-and-Policy-Report-Final.pdf#page=12)

<sup>9</sup> FEMA National Advisory Council NAC Mid-Year Meeting June 7-8, 2022, Federal Emergency Management Agency (accessed 28 March 2024) [https://www.fema.gov/sites/default/files/documents/fema\\_nac-public-meeting-notes-20220607.pdf](https://www.fema.gov/sites/default/files/documents/fema_nac-public-meeting-notes-20220607.pdf)

<sup>10</sup> E-mail from the Federal Emergency Management Agency, (Feb. 29, 2024) (on file with the House Committee on Homeland Security).