

Expanded Eligibility for Temporary Housing for Individuals Displaced by Severe Storms, Flooding, and Tornadoes in Oklahoma

Notice 2013-47

This Notice amplifies the relief provided by Notice 2013-39, 2013-25 I.R.B. 1252, and Notice 2013-40, 2013-25 I.R.B. 1254, to reflect actions by the Federal Emergency Management Agency (FEMA) subsequent to the release of those notices.

BACKGROUND

On May 31, 2013, the Internal Revenue Service released Notice 2013-39 and Notice 2013-40, providing emergency housing relief needed as a result of the devastation in Oklahoma caused by severe storms and tornadoes occurring between May 18, 2013, and May 27, 2013. The relief in the Notices covered the time periods and incident types identified in FEMA pronouncements through May 27, 2013 (collectively referred to as the FEMA Notice).¹ The FEMA Notice announced that the President had issued a major disaster declaration for the State of Oklahoma covering severe storms and tornadoes beginning on May 18, 2013, and continuing until May 27, 2013. The FEMA Notice also designated certain jurisdictions for Individual Assistance. To be eligible for temporary housing relief, individuals had to have been residents of

¹ These pronouncements include a May 20, 2013, FEMA Notice (FEMA-4117-DR), 78 Fed. Reg. 36556 (June 18, 2013), and Amendment 2 to that initial notice, 78 Fed. Reg. 34117 (June 6, 2013).

jurisdictions that FEMA designated for Individual Assistance, regardless of whether the designation occurred before or after the release of Notice 2013-39 and Notice 2013-40.

Subsequently, on June 11, 2013, and June 26, 2013, FEMA issued amendments to expand the coverage of the FEMA Notice. In particular, (1) the incident period for this disaster was amended to be May 18, 2013, through and including June 2, 2013; (2) the incident type for the disaster was expanded to include flooding; and (3) additional jurisdictions were designated for Individual Assistance. See 78 Fed. Reg. 36558 (June 18, 2013); Amendment No. 6 to Notice of a Major Disaster Declaration, FEMA.gov (June 26, 2013), <http://www.fema.gov/disaster/4117/notices/amendment-no-6>. Because the parameters for relief provided for in Notice 2013-39 and Notice 2013-40 are defined by reference to the specific incidents and specific time period set forth in the FEMA Notice, this Notice amplifies Notice 2013-39 and Notice 2013-40 to capture the additional incidents and time periods that FEMA has designated or will designate by amendments to the FEMA Notice.

AMPLIFICATION

For purposes of Notice 2013-39 and Notice 2013-40, the definition of the term “Tornadoes” is amplified to include— (1) the entire incident period that FEMA designated in the FEMA Notice and all amendments to the FEMA Notice (including those amendments that FEMA has made at the time this amplification is released to the public and those it may make at a later date), and (2) all incident types covered by the FEMA Notice and all amendments to the FEMA Notice (including those amendments that FEMA has made at the time this amplification is released to the public and those it may make at a later date).

EFFECTIVE DATE

This Notice is effective May 20, 2013 (the effective date of Notices 2013-39 and 2013-40).

EFFECT ON OTHER DOCUMENTS

Notice 2013-39 and Notice 2013-40 are amplified.

DRAFTING INFORMATION

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