

109TH CONGRESS
2^D SESSION

H. R. 6429

AN ACT

To treat payments by charitable organizations with respect
to certain firefighters as exempt payments.

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

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Fallen Firefighters As-
3 sistance Tax Clarification Act of 2006”.

4 **SEC. 2. PAYMENTS BY CHARITABLE ORGANIZATIONS WITH**
5 **RESPECT TO CERTAIN FIREFIGHTERS TREAT-**
6 **ED AS EXEMPT PAYMENTS.**

7 (a) IN GENERAL.—For purposes of the Internal Rev-
8 enue Code of 1986, payments made on behalf of any fire-
9 fighter who died as the result of the October 2006
10 Esperanza Incident fire in southern California to any fam-
11 ily member of such firefighter by an organization de-
12 scribed in paragraph (1) or (2) of section 509(a) of such
13 Code shall be treated as related to the purpose or function
14 constituting the basis for such organization’s exemption
15 under section 501 of such Code if such payments are made
16 in good faith using a reasonable and objective formula
17 which is consistently applied.

18 (b) APPLICATION.—Subsection (a) shall apply only to
19 payments made on or after October 26, 2006, and before
20 June 1, 2007.

December 9 (legislative day, December 8), 2006.

Attest:

Clerk.

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