

110TH CONGRESS  
1ST SESSION

# H. R. 3596

To amend the Internal Revenue Code of 1986 to make permanent law the tax-free distributions from individual retirement plans for charitable purposes.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 19, 2007

Mr. LAMPSON introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to make permanent law the tax-free distributions from individual retirement plans for charitable 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. SHORT TITLE.**

4       This Act may be cited as the “Charitable Tax Relief  
5       Act of 2007”.

1 **SEC. 2. TAX-FREE DISTRIBUTIONS FROM INDIVIDUAL RE-**  
2 **TIREMENT PLANS FOR CHARITABLE PUR-**  
3 **POSES MADE PERMANENT LAW.**

4 (a) IN GENERAL.—Paragraph (8) of section 408(d)  
5 of the Internal Revenue Code of 1986 is amended by strik-  
6 ing subparagraph (F).

7 (b) EFFECTIVE DATE.—The amendment made by  
8 this subsection shall apply to distributions made taxable  
9 years beginning after December 31, 2007.

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