

110TH CONGRESS  
1ST SESSION

# H. R. 4017

To authorize the Secretary of the Treasury to provide that, in the case of leave-based donation programs with respect to the California wildfires, cash payments made by employers to qualifying charities in exchange for forgone employee leave will not be treated as income to participating employees and will be deductible by the employers as business expenses or charitable contributions.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 31, 2007

Mr. BILBRAY (for himself, Mrs. DAVIS of California, Mr. ROHRABACHER, Mr. TOWNS, Mr. HUNTER, Mr. ISSA, and Mr. CAMPBELL of California) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To authorize the Secretary of the Treasury to provide that, in the case of leave-based donation programs with respect to the California wildfires, cash payments made by employers to qualifying charities in exchange for forgone employee leave will not be treated as income to participating employees and will be deductible by the employers as business expenses or charitable contributions.

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 “Community Action Re-  
3 building Effort Act of 2007”.

4 **SEC. 2. AUTHORITY REGARDING LEAVE-BASED DONATION**  
5                   **PROGRAMS WITH RESPECT TO CALIFORNIA**  
6                   **WILDFIRES.**

7       The Secretary of the Treasury is authorized to pro-  
8 vide with respect to the wildfires which burned in Cali-  
9 fornia during October 2007, with respect to which a major  
10 disaster has been declared by the President under section  
11 401 of the Robert T. Stafford Disaster Relief and Emer-  
12 gency Assistance Act (FEMA–1731–DR), tax treatment  
13 similar to the tax treatment provided in Notice 2005–68,  
14 2005–2 C.B. 622.

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