

110TH CONGRESS  
2D SESSION

# H. R. 6958

To provide tax relief for the victims of Hurricane Ike, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 18, 2008

Mr. BRADY of Texas (for himself, Mr. PAUL, Mr. MCCAUL of Texas, Ms. GRANGER, Mr. GOHMERT, Mr. CULBERSON, Mr. POE, Mr. SAM JOHNSON of Texas, Mr. SMITH of Texas, Mr. AL GREEN of Texas, Mr. ORTIZ, Mr. THORNBERRY, Mr. GONZALEZ, and Mr. CARTER) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To provide tax relief for the victims of Hurricane Ike, and  
for other 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 “Hurricane Ike Tax  
5 Relief Act of 2008”.

6 **SEC. 2. TEMPORARY TAX RELIEF FOR AREAS DAMAGED BY**  
7 **HURRICANE IKE.**

8 (a) IN GENERAL.—Subject to the modifications de-  
9 scribed in this section, the following provisions of or relat-

1 ing to the Internal Revenue Code of 1986 shall apply to  
2 the Hurricane Ike recovery area in addition to the areas  
3 to which such provisions otherwise apply:

4 (1) GO ZONE BENEFITS.—

5 (A) Section 1400N (relating to tax bene-  
6 fits) other than subsections (b), (c), (i), (j),  
7 (m), and (o) thereof.

8 (B) Section 1400P (relating to housing tax  
9 benefits).

10 (C) Section 1400Q (relating to special  
11 rules for use of retirement funds).

12 (D) Section 1400R(a) (relating to em-  
13 ployee retention credit for employers).

14 (E) Section 1400S (relating to additional  
15 tax relief) other than subsection (d) thereof.

16 (F) Section 1400T (relating to special  
17 rules for mortgage revenue bonds).

18 (2) OTHER BENEFITS INCLUDED IN KATRINA  
19 EMERGENCY TAX RELIEF ACT OF 2005.—Sections  
20 302, 304, 401, and 405 of the Katrina Emergency  
21 Tax Relief Act of 2005.

22 (b) USE OF AMENDED INCOME TAX RETURNS TO  
23 TAKE INTO ACCOUNT RECEIPT OF CERTAIN CASUALTY  
24 LOSS GRANTS BY DISALLOWING PREVIOUSLY TAKEN  
25 CASUALTY LOSS DEDUCTIONS.—

1           (1) IN GENERAL.—Notwithstanding any other  
2 provision of the Internal Revenue Code of 1986, if  
3 a taxpayer claims a deduction for any taxable year  
4 with respect to a casualty loss to a principal resi-  
5 dence (within the meaning of section 121 of such  
6 Code) resulting from Hurricane Ike and in a subse-  
7 quent taxable year receives a grant under any Fed-  
8 eral or State program as reimbursement for such  
9 loss, such taxpayer may elect to file an amended in-  
10 come tax return for the taxable year in which such  
11 deduction was allowed (and for any taxable year to  
12 which such deduction is carried) and reduce (but not  
13 below zero) the amount of such deduction by the  
14 amount of such reimbursement.

15           (2) TIME OF FILING AMENDED RETURN.—  
16 Paragraph (1) shall apply with respect to any grant  
17 only if any amended income tax returns with respect  
18 to such grant are filed not later than the later of—

19                   (A) the due date for filing the tax return  
20 for the taxable year in which the taxpayer re-  
21 ceives such grant, or

22                   (B) the date which is 1 year after the date  
23 of the enactment of this Act.

24           (3) WAIVER OF PENALTIES AND INTEREST.—  
25 Any underpayment of tax resulting from the reduc-

1       tion under paragraph (1) of the amount otherwise  
2       allowable as a deduction shall not be subject to any  
3       penalty or interest under such Code if such tax is  
4       paid not later than 1 year after the filing of the  
5       amended return to which such reduction relates.

6       (c) HURRICANE IKE RECOVERY AREA.—

7               (1) IN GENERAL.—For purposes of this section  
8       and for applying the substitutions described in sub-  
9       sections (e) and (f), the term “Hurricane Ike recov-  
10      ery area” means an area—

11               (A) with respect to which a major disaster  
12      has been declared by the President under sec-  
13      tion 401 of the Robert T. Stafford Disaster Re-  
14      lief and Emergency Assistance Act by reason of  
15      Hurricane Ike, and

16               (B) determined by the President to war-  
17      rant individual or individual and public assist-  
18      ance from the Federal Government under such  
19      Act by reason of Hurricane Ike.

20               (2) CERTAIN BENEFITS AVAILABLE TO AREAS  
21      ELIGIBLE ONLY FOR PUBLIC ASSISTANCE.—For pur-  
22      poses of applying this section to benefits under the  
23      following provisions, paragraph (1) shall be applied  
24      without regard to subparagraph (B):

1           (A) Sections 1400Q, 1400S(b), and  
2           1400S(d) of the Internal Revenue Code of  
3           1986.

4           (B) Sections 302, 401, and 405 of the  
5           Katrina Emergency Tax Relief Act of 2005.

6           (d) REFERENCES.—

7           (1) AREA.—Any reference in such provisions to  
8           the Hurricane Katrina disaster area or the Gulf Op-  
9           portunity Zone shall be treated as a reference to the  
10          Hurricane Ike recovery area and any reference to  
11          the Hurricane Katrina disaster area or the Gulf Op-  
12          portunity Zone within a State shall be treated as a  
13          reference to the portion of the Hurricane Ike recov-  
14          ery area within the State.

15          (2) ITEMS ATTRIBUTABLE TO DISASTER.—Any  
16          reference in such provisions to any loss, damage, or  
17          other item attributable to Hurricane Katrina shall  
18          be treated as a reference to any loss, damage, or  
19          other item attributable to Hurricane Ike.

20          (e) MODIFICATIONS TO 1986 CODE.—In the case of  
21          the Hurricane Ike recovery area, the following provisions  
22          of the Internal Revenue Code of 1986 shall be applied with  
23          the following modifications:

24                 (1) TAX-EXEMPT BOND FINANCING.—Section  
25                 1400N(a)—

1 (A) by substituting “qualified Hurricane  
2 Ike recovery area bond” for “qualified Gulf Op-  
3 portunity Zone Bond” each place it appears, ex-  
4 cept that in determining whether a bond is a  
5 qualified Hurricane Ike recovery area bond—

6 (i) paragraph (2)(A)(i) shall be ap-  
7 plied by only treating costs as qualified  
8 project costs if—

9 (I) in the case of a project involv-  
10 ing a private business use (as defined  
11 in section 141(b)(6)), either the per-  
12 son using the property suffered a loss  
13 in a trade or business attributable to  
14 Hurricane Ike or is a person des-  
15 ignated for purposes of this section by  
16 the Governor of the State in which the  
17 project is located as a person carrying  
18 on a trade or business replacing a  
19 trade or business with respect to  
20 which another person suffered such a  
21 loss, and

22 (II) in the case of a project relat-  
23 ing to public utility property, the  
24 project involves repair or reconstruc-

1                   tion of public utility property dam-  
2                   aged by Hurricane Ike, and

3                   (ii) paragraph (2)(A)(ii) shall be ap-  
4                   plied by treating an issue as a qualified  
5                   mortgage issue only if 95 percent or more  
6                   of the net proceeds (as defined in section  
7                   150(a)(3)) of the issue are to be used to  
8                   provide financing for mortgagors who suf-  
9                   fered damages to their principal residences  
10                  attributable to Hurricane Ike,

11                  (B) by substituting “any State any portion  
12                  of which is in the Hurricane Ike recovery area”  
13                  for “the State of Alabama, Louisiana, or Mis-  
14                  sissippi” in paragraph (2)(B),

15                  (C) by substituting “designated for pur-  
16                  poses of this section (on the basis of providing  
17                  assistance to areas in the order in which such  
18                  assistance is most needed)” for “designated for  
19                  purposes of this section” in paragraph (2)(C),

20                  (D) by substituting “January 1, 2013” for  
21                  “January 1, 2011” in paragraph (2)(D),

22                  (E) in paragraph (3)(A)—

23                   (i) by substituting “\$1,000” for  
24                   “\$2,500”, and

1 (ii) by substituting “before September  
2 12, 2008” for “before August 28, 2005”,  
3 (F) by substituting “qualified Hurricane  
4 Ike recovery area repair or construction” for  
5 “qualified GO Zone repair or construction”  
6 each place it appears, and

7 (G) by substituting “after the date of the  
8 enactment of the Hurricane Ike Tax Relief Act  
9 of 2008 and before January 1, 2013” for “after  
10 the date of the enactment of this paragraph  
11 and before January 1, 2011” in paragraph  
12 (7)(C).

13 (2) SPECIAL ALLOWANCE FOR CERTAIN PROP-  
14 ERTY ACQUIRED ON OR AFTER THE APPLICABLE  
15 DISASTER DATE.—Section 1400N(d)—

16 (A) by substituting “qualified Hurricane  
17 Ike recovery area property” for “qualified Gulf  
18 Opportunity Zone property” each place it ap-  
19 pears, except that a taxpayer shall be allowed  
20 additional bonus depreciation and expensing  
21 under such subsection or section 1400N(e) with  
22 respect to such property only if—

23 (i) the taxpayer suffered an economic  
24 loss attributable to Hurricane Ike, and

25 (ii) such property—

1 (I) rehabilitates property dam-  
2 aged, or replaces property destroyed  
3 or condemned, as a result of Hurri-  
4 cane Ike, except that, for purposes of  
5 this clause, property shall be treated  
6 as replacing property destroyed or  
7 condemned if, as part of an integrated  
8 plan, such property replaces property  
9 which is included in a continuous area  
10 which includes real property destroyed  
11 or condemned, and

12 (II) is similar in nature to, and  
13 located in the same county as, the  
14 property being rehabilitated or re-  
15 placed,

16 (B) by substituting “September 12, 2008”  
17 for “August 28, 2005” each place it appears,

18 (C) by substituting “December 31, 2011”  
19 for “December 31, 2007” in paragraph  
20 (2)(A)(v),

21 (D) by substituting “December 31, 2012”  
22 for “December 31, 2008” in paragraph  
23 (2)(A)(v),

24 (E) by substituting “September 11, 2008”  
25 for “August 27, 2005” in paragraph (3)(A),

1 (F) determined without regard to para-  
2 graph (6) thereof, and

3 (G) by not including as qualified Hurri-  
4 cane Ike recovery area property any property to  
5 which section 168(k) applies.

6 (3) INCREASE IN EXPENSING UNDER SECTION  
7 179.—Section 1400N(e), by substituting “qualified  
8 section 179 Hurricane Ike recovery area property”  
9 for “qualified section 179 Gulf Opportunity Zone  
10 property” each place it appears.

11 (4) EXPENSING FOR CERTAIN DEMOLITION AND  
12 CLEAN-UP COSTS.—Section 1400N(f)—

13 (A) by substituting “qualified Hurricane  
14 Ike recovery area clean-up cost” for “qualified  
15 Gulf Opportunity Zone clean-up cost” each  
16 place it appears,

17 (B) by substituting “beginning on Sep-  
18 tember 12, 2008, and ending on December 31,  
19 2010” for “beginning on August 28, 2005, and  
20 ending on December 31, 2007” in paragraph  
21 (2), and

22 (C) by treating costs as qualified Hurri-  
23 cane Ike recovery clean-up costs only if the re-  
24 moval of debris or demolition of any structure

1 was necessary due to damage attributable to  
2 Hurricane Ike.

3 (5) EXTENSION OF EXPENSING FOR ENVIRON-  
4 MENTAL REMEDIATION COSTS.—Section 1400N(g)—

5 (A) by substituting “September 12, 2008”  
6 for “August 28, 2005” each place it appears,

7 (B) by substituting “January 1, 2011” for  
8 “January 1, 2008” in paragraph (1),

9 (C) by substituting “December 31, 2010”  
10 for “December 31, 2007” in paragraph (1), and

11 (D) by treating a site as a qualified con-  
12 taminated site only if the release (or threat of  
13 release) or disposal of a hazardous substance at  
14 the site was attributable to Hurricane Ike.

15 (6) INCREASE IN REHABILITATION CREDIT.—  
16 Section 1400N(h)—

17 (A) by substituting “September 12, 2008”  
18 for “August 28, 2005”,

19 (B) by substituting “January 1, 2011” for  
20 “January 1, 2008” in paragraph (1), and

21 (C) by only applying such subsection to  
22 qualified rehabilitation expenditures with re-  
23 spect to any building or structure which was  
24 damaged or destroyed as a result of Hurricane  
25 Ike.

1           (7) TREATMENT OF NET OPERATING LOSSES  
2     ATTRIBUTABLE TO DISASTER LOSSES.—Section  
3     1400N(k)—

4           (A) by substituting “qualified Hurricane  
5     Ike recovery area loss” for “qualified Gulf Op-  
6     portunity Zone loss” each place it appears,

7           (B) by substituting “after September 11,  
8     2008, and before January 1, 2011” for “after  
9     August 27, 2005, and before January 1, 2008”  
10    each place it appears,

11          (C) by substituting “September 12, 2008”  
12    for “August 28, 2005” in paragraph  
13    (2)(B)(ii)(I),

14          (D) by substituting “qualified Hurricane  
15    Ike recovery area property” for “qualified Gulf  
16    Opportunity Zone property” in paragraph  
17    (2)(B)(iv), and

18          (E) by substituting “qualified Hurricane  
19    Ike recovery area casualty loss” for “qualified  
20    Gulf Opportunity Zone casualty loss” each  
21    place it appears.

22           (8) CREDIT TO HOLDERS OF TAX CREDIT  
23    BONDS.—Section 1400N(l)—

1 (A) by substituting “Hurricane Ike tax  
2 credit bond” for “Gulf tax credit bond” each  
3 place it appears,

4 (B) by substituting “any State any portion  
5 of which is in the Hurricane Ike recovery area”  
6 for “the State of Alabama, Louisiana, or Mis-  
7 sissippi” in paragraph (4)(A)(i),

8 (C) by substituting “after December 31,  
9 2008 and before January 1, 2010” for “after  
10 December 31, 2005, and before January 1,  
11 2007”,

12 (D) by substituting “shall not exceed  
13 \$100,000,000 for any State with an aggregate  
14 population located in the portion of the State  
15 which is in the Hurricane Ike recovery area of  
16 at least 2,000,000, \$50,000,000 for any State  
17 with an aggregate population located in such  
18 portion of at least 1,000,000 but less than  
19 2,000,000, and zero for any other State. The  
20 population of a State within any area shall be  
21 determined on the basis of the most recent cen-  
22 sus estimate of resident population released by  
23 the Bureau of Census before September 12,  
24 2008.” for “shall not exceed” and all that fol-  
25 lows in paragraph (4)(C), and

1 (E) by substituting “September 12, 2008”  
2 for “August 28, 2005” in paragraph (5)(A).

3 (9) HOUSING TAX BENEFITS.—Section 1400P,  
4 by substituting “September 12, 2008” for “August  
5 28, 2005” in subsection (e)(1).

6 (10) SPECIAL RULES FOR USE OF RETIREMENT  
7 FUNDS.—Section 1400Q—

8 (A) by substituting “qualified Hurricane  
9 Ike recovery area distribution” for “qualified  
10 hurricane distribution” each place it appears,

11 (B) by substituting “on or after September  
12 12, 2008, and before January 1, 2010” for “on  
13 or after August 25, 2005, and before January  
14 1, 2007” in subsection (a)(4)(A)(i),

15 (C) by substituting “September 12, 2008”  
16 for “August 28, 2005” in subsections  
17 (a)(4)(A)(i) and (e)(3)(B),

18 (D) by disregarding clauses (ii) and (iii) of  
19 subsection (a)(4)(A) thereof,

20 (E) by substituting “qualified Hurricane  
21 Ike distribution” for “qualified Katrina dis-  
22 tribution” each place it appears,

23 (F) by substituting “April 12, 2008, and  
24 before September 13, 2008” for “after Feb-

1           ruary 28, 2005, and before August 29, 2005”  
2           in subsection (b)(2)(B)(ii),

3           (G) by substituting “the Hurricane Ike re-  
4           covery area, but not so purchased or con-  
5           structed on account of Hurricane Ike” for “the  
6           Hurricane Katrina disaster area, but not so  
7           purchased or constructed on account of Hurri-  
8           cane Katrina” in subsection (b)(2)(B)(iii),

9           (H) by substituting “beginning on Sep-  
10          tember 12, 2008, and ending on the date which  
11          is 5 months after the date of the enactment of  
12          the Hurricane Ike Tax Relief Act of 2008” for  
13          “beginning on August 25, 2005, and ending on  
14          February 28, 2006” in subsection (b)(3)(A),

15          (I) by substituting “qualified Hurricane  
16          Ike individual” for “qualified Hurricane  
17          Katrina individual” each place it appears,

18          (J) by substituting “December 31, 2009”  
19          for “December 31, 2006” in subsection  
20          (c)(2)(A),

21          (K) by substituting “beginning on the date  
22          of the enactment of the Hurricane Ike Tax Re-  
23          lief Act of 2008 and ending on December 31,  
24          2009” for “beginning on September 24, 2005,

1 and ending on December 31, 2006” in sub-  
2 section (c)(4)(A)(i),

3 (L) by substituting “September 12, 2008”  
4 for “August 25, 2005” in subsection  
5 (c)(4)(A)(ii), and

6 (M) by substituting “January 1, 2010” for  
7 “January 1, 2007” in subsection (d)(2)(A)(ii).

8 (11) EMPLOYEE RETENTION CREDIT FOR EM-  
9 PLOYERS AFFECTED BY HURRICANE IKE.—Section  
10 1400R(a)—

11 (A) by substituting “September 12, 2008”  
12 for “August 28, 2005” each place it appears,

13 (B) by substituting “January 1, 2009” for  
14 “January 1, 2006” both places it appears, and

15 (C) only with respect to eligible employers  
16 who employed an average of not more than 200  
17 employees on business days during the taxable  
18 year before September 12, 2008.

19 (12) TEMPORARY SUSPENSION OF LIMITATIONS  
20 ON CHARITABLE CONTRIBUTIONS.—Section  
21 1400S(a), by substituting the following paragraph  
22 for paragraph (4) thereof:

23 “(4) QUALIFIED CONTRIBUTIONS.—

24 “(A) IN GENERAL.—For purposes of this  
25 subsection, the term ‘qualified contribution’

1 means any charitable contribution (as defined  
2 in section 170(c)) if—

3 “(i) such contribution—

4 “(I) is paid during the period be-  
5 ginning on September 12, 2008, and  
6 ending on December 31, 2008, in cash  
7 to an organization described in section  
8 170(b)(1)(A), and

9 “(II) is made for relief efforts in  
10 the Hurricane Ike recovery area,

11 “(ii) the taxpayer obtains from such  
12 organization contemporaneous written ac-  
13 knowledgment (within the meaning of sec-  
14 tion 170(f)(8)) that such contribution was  
15 used (or is to be used) for relief efforts in  
16 the Hurricane Ike recovery area, and

17 “(iii) the taxpayer has elected the ap-  
18 plication of this subsection with respect to  
19 such contribution.

20 “(B) EXCEPTION.—Such term shall not in-  
21 clude a contribution by a donor if the contribu-  
22 tion is—

23 “(i) to an organization described in  
24 section 509(a)(3), or

1           “(ii) for establishment of a new, or  
2           maintenance of an existing, donor advised  
3           fund (as defined in section 4966(d)(2)).

4           “(C) APPLICATION OF ELECTION TO PART-  
5           NERSHIPS AND S CORPORATIONS.—In the case  
6           of a partnership or S corporation, the election  
7           under subparagraph (A)(iii) shall be made sepa-  
8           rately by each partner or shareholder.”.

9           (13) SUSPENSION OF CERTAIN LIMITATIONS ON  
10          PERSONAL           CASUALTY           LOSSES.—Section  
11          1400S(b)(1), by substituting “September 12, 2008”  
12          for “August 25, 2005”.

13          (14) SPECIAL RULE FOR DETERMINING  
14          EARNED INCOME.—Section 1400S(d)—

15                (A) by treating an individual as a qualified  
16                individual if such individual’s principal place of  
17                abode on September 12, 2008, was located in  
18                the Hurricane Ike recovery area,

19                (B) by treating September 12, 2008, with  
20                respect to any such individual as the applicable  
21                date for purposes of such subsection, and

22                (C) by treating an area as described in  
23                paragraph (2)(B)(ii) thereof if the area is a  
24                Hurricane Ike recovery area only by reason of

1 subsection (b)(2) of this section (relating to  
2 areas eligible only for public assistance).

3 (15) ADJUSTMENTS REGARDING TAXPAYER AND  
4 DEPENDENCY STATUS.—Section 1400S(e), by sub-  
5 stituting “2008 or 2009” for “2005 or 2006”.

6 (f) MODIFICATIONS TO KATRINA EMERGENCY TAX  
7 RELIEF ACT OF 2005.—In the case of the Hurricane Ike  
8 recovery area, the following provisions of the Katrina  
9 Emergency Tax Relief Act of 2005 shall be applied with  
10 the following modifications:

11 (1) ADDITIONAL EXEMPTION FOR HOUSING DIS-  
12 PLACED INDIVIDUAL.—Section 302—

13 (A) by substituting “2008 or 2009” for  
14 “2005 or 2006” in subsection (a) thereof,

15 (B) by substituting “Hurricane Ike dis-  
16 placed individual” for “Hurricane Katrina dis-  
17 placed individual” each place it appears, and

18 (C) by treating an area as a core disaster  
19 area for purposes of applying subsection (c)  
20 thereof if the area is a Hurricane Ike recovery  
21 area without regard to subsection (b)(2) of this  
22 section (relating to areas eligible only for public  
23 assistance).

24 (2) MILEAGE REIMBURSEMENTS FOR CHARI-  
25 TABLE VOLUNTEERS.—Section 304—

1 (A) by substituting “beginning on Sep-  
2 tember 12, 2008, and ending on December 31,  
3 2008” for “beginning on August 25, 2005, and  
4 ending on December 31, 2006” in subsection  
5 (a), and

6 (B) by substituting “September 12, 2008”  
7 for “August 25, 2005” in subsection (a).

8 (3) EXCLUSION OF CERTAIN CANCELLATION OF  
9 INDEBTEDNESS INCOME.—Section 401—

10 (A) by treating an individual whose prin-  
11 cipal place of abode on September 12, 2008,  
12 was in the Hurricane Ike recovery area (deter-  
13 mined without regard to subsection (b)(2) of  
14 this section) as an individual described in sub-  
15 section (b)(1) thereof, and by treating an indi-  
16 vidual whose principal place of abode on Sep-  
17 tember 12, 2008, was in the Hurricane Ike re-  
18 covery area solely by reason of subsection (b)(2)  
19 of this section as an individual described in sub-  
20 section (b)(2) thereof,

21 (B) by substituting “September 12, 2008”  
22 for “August 28, 2005” both places it appears,  
23 and

24 (C) by substituting “January 1, 2010” for  
25 “January 1, 2007” in subsection (e).

1           (4) EXTENSION OF REPLACEMENT PERIOD FOR  
2           NONRECOGNITION OF GAIN.—Section 405, by sub-  
3           stituting “on or after September 12, 2008” for “on  
4           or after August 25, 2005”.

5   **SEC. 3. ENHANCED CHARITABLE DEDUCTIONS FOR CON-**  
6                           **TRIBUTIONS OF FOOD INVENTORY.**

7           (a) INCREASED AMOUNT OF DEDUCTION.—

8           (1) IN GENERAL.—Clause (iv) of section  
9           170(e)(3)(C) (relating to termination) of the Inter-  
10          nal Revenue Code of 1986 is amended by striking  
11          “December 31, 2007” and inserting “December 31,  
12          2009”.

13          (2) EFFECTIVE DATE.—The amendment made  
14          by this subsection shall apply to contributions made  
15          after December 31, 2007.

16          (b) TEMPORARY SUSPENSION OF LIMITATIONS ON  
17          CHARITABLE CONTRIBUTIONS.—

18          (1) IN GENERAL.—Section 170(b) of such Code  
19          is amended by adding at the end the following new  
20          paragraph:

21                 “(3) TEMPORARY SUSPENSION OF LIMITATIONS  
22          ON CHARITABLE CONTRIBUTIONS.—In the case of a  
23          qualified farmer or rancher (as defined in paragraph  
24          (1)(E)(v)), any charitable contribution of food—



1 (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to contributions made after De-  
3 cember 31, 2007.

4 **SEC. 5. REPORTING REQUIREMENTS RELATING TO DIS-**  
5 **ASTER RELIEF CONTRIBUTIONS.**

6 (a) IN GENERAL.—Section 6033(b) of the Internal  
7 Revenue Code of 1986 (relating to returns of certain orga-  
8 nizations described in section 501(c)(3)) is amended by  
9 striking “and” at the end of paragraph (13), by redesignig-  
10 nating paragraph (14) as paragraph (15), and by adding  
11 after paragraph (13) the following new paragraph:

12 “(14) such information as the Secretary may  
13 require with respect to disaster relief activities, in-  
14 cluding the amount and use of qualified contribu-  
15 tions to which section 1400S(a) applies, and”.

16 (b) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply to returns the due date for which  
18 (determined without regard to any extension) occurs after  
19 December 31, 2008.

20 **SEC. 6. INCREASE IN PASSENGER AUTOMOBILE MILEAGE**  
21 **RATES.**

22 (a) CHARITABLE MILEAGE RATE SAME AS MEDICAL  
23 AND MOVING RATE.—

24 (1) IN GENERAL.—Subsection (i) of section 170  
25 of the Internal Revenue Code of 1986 (relating to

1 standard mileage rate for use of passenger auto-  
2 mobile) is amended by striking “14 cents per mile”  
3 and inserting “the rate determined for purposes of  
4 sections 213 and 217”.

5 (2) EFFECTIVE DATE.—The amendment made  
6 by paragraph (1) shall apply to miles driven on or  
7 after the date of the enactment of this Act.

8 (b) INCREASE IN MILEAGE RATES.—For any portion  
9 of the period beginning on the date of the enactment of  
10 this Act and ending on December 31, 2008, the standard  
11 mileage rate under each of sections 162, 213, and 217  
12 of the Internal Revenue Code of 1986 for operating a pas-  
13 senger automobile shall be not less than the greater of—

14 (1) 133.7 percent of the rate in effect under  
15 each such section on January 1, 2008, or

16 (2) the rate prescribed by the Internal Revenue  
17 Service for each such section.

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