

111TH CONGRESS  
1ST SESSION

# H. R. 2436

To amend the Internal Revenue Code of 1986 to extend the charitable contributions deduction for food inventory, book inventory, and computer technology and equipment.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 14, 2009

Ms. KOSMAS 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 extend the charitable contributions deduction for food inventory, book inventory, and computer technology and equipment.

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 Goods Do-  
5 nation Act”.

1 **SEC. 2. EXTENSION OF CHARITABLE CONTRIBUTIONS DE-**  
2 **DUCTION FOR FOOD INVENTORY, BOOK IN-**  
3 **VENTORY, AND COMPUTER TECHNOLOGY**  
4 **AND EQUIPMENT.**

5 (a) CONTRIBUTIONS OF FOOD INVENTORY.—Clause  
6 (iv) of section 170(e)(3)(C) of the Internal Revenue Code  
7 of 1986 is amended by striking “December 31, 2009” and  
8 inserting “December 31, 2010”.

9 (b) CONTRIBUTIONS OF BOOK INVENTORY TO PUB-  
10 LIC SCHOOLS.—Clause (iv) of section 170(e)(3)(D) of  
11 such Code is amended by striking “December 31, 2009”  
12 and inserting “December 31, 2010”.

13 (c) CONTRIBUTIONS OF COMPUTER TECHNOLOGY  
14 AND EQUIPMENT FOR EDUCATIONAL PURPOSES.—Sub-  
15 paragraph (G) of section 170(e)(6) of such Code is amend-  
16 ed by striking “December 31, 2009” and inserting “De-  
17 cember 31, 2010”.

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