

111TH CONGRESS
2D SESSION

H. R. 4467

To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the January 12, 2010, earthquake in Haiti.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 19, 2010

Mr. MEEK of Florida (for himself, Mr. HALL of New York, Mr. RUSH, Ms. WATERS, Mr. JOHNSON of Georgia, Ms. ROS-LEHTINEN, Mr. MCMAHON, Ms. LEE of California, Mr. MACK, Mr. HONDA, Mr. ENGEL, Ms. CORRINE BROWN of Florida, Ms. WASSERMAN SCHULTZ, and Mr. CAPUANO) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the January 12, 2010, earthquake in Haiti.

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. ACCELERATION OF INCOME TAX BENEFITS FOR**
4 **CHARITABLE CASH CONTRIBUTIONS FOR RE-**
5 **LIEF OF HAITIAN EARTHQUAKE VICTIMS.**

6 (a) IN GENERAL.—For purposes of section 170 of the
7 Internal Revenue Code of 1986, a taxpayer may treat any
8 contribution described in subsection (b) made during Jan-

1 uary or February 2010 as if such contribution was made
2 on December 31, 2009, and not in January or February
3 2010.

4 (b) CONTRIBUTION DESCRIBED.—A contribution is
5 described in this subsection if such contribution is a cash
6 contribution made for the relief of victims in areas af-
7 fected by the January 12, 2010, earthquake in Haiti for
8 which a charitable contribution deduction is allowable
9 under section 170 of the Internal Revenue Code of 1986.

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