

111<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 4783

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IN THE SENATE OF THE UNITED STATES

MARCH 10, 2010

Received

MARCH 26 (legislative day, MARCH 25), 2010

Read twice and referred to the Committee on Finance

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## AN ACT

To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the earthquake in Chile, and to extend the period from which such contributions for the relief of victims of the earthquake in Haiti may be accelerated.

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. ACCELERATION OF INCOME TAX BENEFITS FOR**  
2 **CHARITABLE CASH CONTRIBUTIONS FOR RE-**  
3 **LIEF OF VICTIMS OF EARTHQUAKE IN CHILE.**

4 (a) **IN GENERAL.**—For purposes of section 170 of the  
5 Internal Revenue Code of 1986, a taxpayer may treat any  
6 contribution described in subsection (b) made after Feb-  
7 ruary 26, 2010, and on or before April 15, 2010, as if  
8 such contribution were made on December 31, 2009, and  
9 not in 2010.

10 (b) **CONTRIBUTION DESCRIBED.**—A contribution is  
11 described in this subsection if such contribution is a cash  
12 contribution made for the relief of victims in areas af-  
13 fected by the earthquake in Chile on February 27, 2010,  
14 for which a charitable contribution deduction is allowable  
15 under section 170 of the Internal Revenue Code of 1986.

16 (c) **RECORDKEEPING.**—In the case of a contribution  
17 described in subsection (b), a telephone bill showing the  
18 name of the donee organization, the date of the contribu-  
19 tion, and the amount of the contribution shall be treated  
20 as meeting the recordkeeping requirements of section  
21 170(f)(17) of the Internal Revenue Code of 1986.

1 **SEC. 2. EXTENSION OF PERIOD FROM WHICH CHARITABLE**  
2 **CASH CONTRIBUTIONS FOR RELIEF OF VIC-**  
3 **TIMS OF EARTHQUAKE IN HAITI MAY BE AC-**  
4 **CELERATED.**

5 (a) IN GENERAL.—Subsection (a) of section 1 of  
6 Public Law 111–126 is amended by striking “before  
7 March 1, 2010” and inserting “on or before April 15,  
8 2010”.

9 (b) EFFECTIVE DATE.—The amendment made by  
10 this section shall apply to contributions made after Feb-  
11 ruary 28, 2010.

12 **SEC. 3. BUDGETARY PROVISIONS.**

13 (a) STATUTORY PAYGO.—The budgetary effects of  
14 this Act, for the purpose of complying with the Statutory  
15 Pay-As-You-Go Act of 2010, shall be determined by ref-  
16 erence to the latest statement titled “Budgetary Effects  
17 of PAYGO Legislation” for this Act, submitted for print-  
18 ing in the Congressional Record by the Chairman of the  
19 Committee on the Budget of the House of Representa-  
20 tives, provided that such statement has been submitted  
21 prior to the vote on passage.

22 (b) EMERGENCY DESIGNATION.—

23 (1) STATUTORY PAYGO.—This Act is designated  
24 as an emergency requirement pursuant to section  
25 4(g) of the Statutory Pay-As-You-Go Act of 2010  
26 (Public Law 111–139; 2 U.S.C. 933(g)).

