

113TH CONGRESS
2^D SESSION

H. R. 3771

AN ACT

To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the Typhoon Haiyan in the Philippines.

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 “Philippines Charitable
3 Giving Assistance Act”.

4 **SEC. 2. ACCELERATION OF INCOME TAX BENEFITS FOR**
5 **CHARITABLE CASH CONTRIBUTIONS FOR RE-**
6 **LIEF OF VICTIMS OF TYPHOON HAIYAN IN**
7 **THE PHILIPPINES.**

8 (a) IN GENERAL.—For purposes of section 170 of the
9 Internal Revenue Code of 1986, a taxpayer may treat any
10 contribution described in subsection (b) made after the
11 date of the enactment of this Act, and before April 15,
12 2014, as if such contribution was made on December 31,
13 2013, and not in 2014.

14 (b) CONTRIBUTION DESCRIBED.—A contribution is
15 described in this subsection if such contribution is a cash
16 contribution made for the relief of victims in areas af-
17 fected by Typhoon Haiyan, for which a charitable con-
18 tribution deduction is allowable under section 170 of the
19 Internal Revenue Code of 1986.

20 (c) RECORDKEEPING.—In the case of a contribution
21 described in subsection (b), a telephone bill showing the
22 name of the donee organization, the date of the contribu-
23 tion, and the amount of the contribution shall be treated

1 as meeting the recordkeeping requirements of section
2 170(f)(17) of the Internal Revenue Code of 1986.

Passed the House of Representatives March 24,
2014.

Attest:

Clerk.

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