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113TH CONGRESS
2D SESSION

H. R. 3949

To amend the Internal Revenue Code of 1986 to extend for one year the enhanced charitable deduction for contributions of food inventory.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2014

Mr. GRAYSON 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 for one year the enhanced charitable deduction for contributions of food inventory.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. EXTENSION OF ENHANCED CHARITABLE DEDUCTION FOR CONTRIBUTIONS OF FOOD INVENTORY.

(a) IN GENERAL.—Clause (iv) of section 170(e)(3)(C) of the Internal Revenue Code of 1986 is amended by striking ''December 31, 2013'' and inserting ''December 31, 2014''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to contributions made after December 31, 2013.

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