

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

# H. R. 4497

To amend the Internal Revenue Code of 1986 to provide tax relief for damages relating to federally declared disasters during September 2013, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 28, 2014

Mr. GARDNER 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 provide tax relief for damages relating to federally declared disasters during September 2013, and for other purposes.

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. EXPENSING OF QUALIFIED DISASTER EX-**  
4 **PENSES.**

5 (a) IN GENERAL.—Paragraph (2) of section 198A(b)  
6 of the Internal Revenue Code of 1986 is amended—

7 (1) by striking “before January 1, 2010” in  
8 subparagraph (A) and inserting “before January 1,  
9 2010, or during September 2013”, and



1           “(ii) CARRYOVER.—If the aggregate  
2 amount of contributions described in clause  
3 (i) exceeds the limitation under clause (i),  
4 such excess shall be treated (in a manner  
5 consistent with the rules of subsection  
6 (d)(1)) as a charitable contribution to  
7 which clause (i) applies in each of the 5  
8 succeeding years in order of time.

9           “(iii) COORDINATION WITH OTHER  
10 SUBPARAGRAPHS.—For purposes of apply-  
11 ing this subsection and subsection (d)(1),  
12 contributions described in clause (i) shall  
13 not be treated as described in subpara-  
14 graph (A) and such subparagraph shall be  
15 applied without regard to such contribu-  
16 tions.

17           “(iv) QUALIFIED DISASTER CON-  
18 TRIBUTIONS.—For purposes of this sub-  
19 paragraph, the term ‘qualified disaster  
20 contribution’ means any charitable con-  
21 tribution if—

22                   “(I) such contribution is for re-  
23 lief efforts related to a federally de-  
24 clared disaster (as defined in section

1 165(h)(3)(C)(i)) which occurs after  
2 August 31, 2013,

3 “(II) such contribution is made  
4 during the period beginning on the  
5 applicable disaster date with respect  
6 to the disaster described in subclause  
7 (I) and ending on December 31,  
8 2014, and

9 “(III) such contribution is made  
10 in cash to an organization described  
11 in subparagraph (A) (other than an  
12 organization described in section  
13 509(a)(3)).

14 Such term shall not include a contribution  
15 if the contribution is for establishment of  
16 a new, or maintenance in an existing,  
17 donor advised fund (as defined in section  
18 4966(d)(2)).

19 “(v) APPLICABLE DISASTER DATE.—  
20 For purposes of clause (iv)(II), the term  
21 ‘applicable disaster date’ means, with re-  
22 spect to any federally declared disaster de-  
23 scribed in clause (iv)(I), the date on which  
24 the disaster giving rise to the Presidential

1 declaration described in section  
2 165(h)(3)(C)(i) occurred.

3 “(vi) SUBSTANTIATION REQUIRE-  
4 MENT.—This paragraph shall not apply to  
5 any qualified disaster contribution unless  
6 the taxpayer obtains from such organiza-  
7 tion to which the contribution was made a  
8 contemporaneous written acknowledgment  
9 (within the meaning of subsection (f)(8))  
10 that such contribution was used (or is to  
11 be used) for a purpose described in clause  
12 (iv)(III).”.

13 (b) CORPORATIONS.—

14 (1) IN GENERAL.—Paragraph (2) of section  
15 170(b) of the Internal Revenue Code of 1986 is  
16 amended by redesignating subparagraph (C) as sub-  
17 paragraph (D) and by inserting after subparagraph  
18 (B) the following new subparagraph:

19 “(C) QUALIFIED DISASTER CONTRIBU-  
20 TIONS.—

21 “(i) IN GENERAL.—Any qualified dis-  
22 aster contribution shall be allowed to the  
23 extent that the aggregate of such contribu-  
24 tions does not exceed the excess of 20 per-  
25 cent of the taxpayer’s taxable income over

1 the amount of charitable contributions al-  
2 lowed under subparagraph (A).

3 “(ii) CARRYOVER.—If the aggregate  
4 amount of contributions described in clause  
5 (i) exceeds the limitation under clause (i),  
6 such excess shall be treated (in a manner  
7 consistent with the rules of subsection  
8 (d)(1)) as a charitable contribution to  
9 which clause (i) applies in each of the 5  
10 succeeding years in order of time.

11 “(iii) QUALIFIED DISASTER CON-  
12 TRIBUTION.—The term ‘qualified disaster  
13 contribution’ has the meaning given such  
14 term under paragraph (2)(F)(iv).

15 “(iv) SUBSTANTIATION REQUIRE-  
16 MENT.—This paragraph shall not apply to  
17 any qualified disaster contribution unless  
18 the taxpayer obtains from such organiza-  
19 tion to which the contribution was made a  
20 contemporaneous written acknowledgment  
21 (within the meaning of subsection (f)(8))  
22 that such contribution was used (or is to  
23 be used) for a purpose described in para-  
24 graph (1)(F)(iv)(III).”.

25 (2) CONFORMING AMENDMENTS.—

1           (A) Subparagraph (A) of section 170(b)(2)  
2           of such Code is amended by striking “subpara-  
3           graph (B) applies” and inserting “subpara-  
4           graphs (B) and (C) apply”.

5           (B) Subparagraph (B) of section 170(b)(2)  
6           of such Code is amended by striking “subpara-  
7           graph (A)” and inserting “subparagraphs (A)  
8           and (C)”.

9           (c) EFFECTIVE DATE.—The amendments made by  
10          this section shall apply to contributions after August 31,  
11          2013.

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