

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

# H. R. 4619

To amend the Internal Revenue Code of 1986 to make permanent the rule allowing certain tax-free distributions from individual retirement accounts for charitable purposes.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 8, 2014

Mr. SCHOCK (for himself and Mr. BLUMENAUER) 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 make permanent the rule allowing certain tax-free distributions from individual retirement accounts for charitable purposes.

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. RULE ALLOWING CERTAIN TAX-FREE DIS-**  
2 **TRIBUTIONS FROM INDIVIDUAL RETIRE-**  
3 **MENTS ACCOUNTS FOR CHARITABLE PUR-**  
4 **POSES MADE PERMANENT.**

5 (a) **IN GENERAL.**—Section 408(d)(8) of the Internal  
6 Revenue Code of 1986 is amended by striking subpara-  
7 graph (F).

8 (b) **EFFECTIVE DATE.**—The amendment made by  
9 this section shall apply to distributions made in taxable  
10 years beginning after December 31, 2013.

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