

Union Calendar No. 369

113TH CONGRESS
2^D SESSION

H. R. 4619

[Report No. 113-496]

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.

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

JUNE 26, 2014

Additional sponsors: Mr. KELLY of Pennsylvania, Mr. YOUNG of Indiana, Mr. TIBERI, Mr. REICHERT, Mr. REED, Mr. PRICE of Georgia, Mr. STIVERS, and Mrs. BROOKS of Indiana

JUNE 26, 2014

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

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,*

3 **SECTION 1. RULE ALLOWING CERTAIN TAX-FREE DIS-**
4 **TRIBUTIONS FROM INDIVIDUAL RETIRE-**
5 **MENTS ACCOUNTS FOR CHARITABLE PUR-**
6 **POSES MADE PERMANENT.**

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

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

13 **SECTION 1. SHORT TITLE.**

14 *This Act may be cited as the “Permanent IRA Char-*
15 *itable Contribution Act of 2014”.*

16 **SEC. 2. RULE ALLOWING CERTAIN TAX-FREE DISTRI-
17 BUTIONS FROM INDIVIDUAL RETIREMENTS AC-**
18 **COUNTS FOR CHARITABLE PURPOSES MADE**
19 **PERMANENT.**

20 (a) **IN GENERAL.**—Section 408(d)(8) of the Internal
21 Revenue Code of 1986 is amended by striking subparagraph
22 (F).

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

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