

113TH CONGRESS
1ST SESSION

S. 1115

To treat payments by charitable organizations with respect to certain firefighters as exempt payments.

IN THE SENATE OF THE UNITED STATES

JUNE 7, 2013

Mr. SCHUMER introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To treat payments by charitable organizations with respect to certain firefighters as exempt payments.

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. SHORT TITLE.**

4 This Act may be cited as the “Fallen Firefighters As-
5 sistance Tax Clarification Act of 2013”.

6 **SEC. 2. PAYMENTS BY CHARITABLE ORGANIZATIONS WITH**
7 **RESPECT TO CERTAIN FIREFIGHTERS TREAT-**
8 **ED AS EXEMPT PAYMENTS.**

9 (a) IN GENERAL.—For purposes of the Internal Rev-
10 enue Code of 1986, payments made on behalf of any fire-

1 fighter who died or was injured as a result of the ambush
2 of firefighters responding to an emergency on December
3 24, 2012, in Webster, New York, to any family member
4 of such firefighter or aforementioned injured firefighters
5 by an organization described in paragraph (1) or (2) of
6 section 509(a) of such Code shall be treated as related
7 to the purpose or function constituting the basis for such
8 organization's exemption under section 501 of such Code
9 if such payments are made in good faith using a reason-
10 able and objective formula which is consistently applied.

11 (b) APPLICATION.—Subsection (a) shall apply only to
12 payments made on or after December 24, 2012, and be-
13 fore December 31, 2013.

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