

114TH CONGRESS  
1ST SESSION

# H. R. 1527

---

IN THE SENATE OF THE UNITED STATES

MARCH 26, 2015

Received

---

## AN ACT

To accelerate the income tax benefits for charitable cash contributions for the relief of the families of New York Police Department Detectives Wenjian Liu and Rafael Ramos, 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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Slain Officer Family  
3 Support Act of 2015”.

4 **SEC. 2. ACCELERATION OF INCOME TAX BENEFITS FOR**  
5 **CHARITABLE CASH CONTRIBUTIONS FOR RE-**  
6 **LIEF OF THE FAMILIES OF NEW YORK POLICE**  
7 **DEPARTMENT DETECTIVES WENJIAN LIU**  
8 **AND RAFAEL RAMOS.**

9 (a) **IN GENERAL.**—For purposes of section 170 of the  
10 Internal Revenue Code of 1986 a taxpayer may treat any  
11 contribution described in subsection (b) made between  
12 January 1, 2015, and April 15, 2015, as if such contribu-  
13 tion was made on December 31, 2014, and not in 2015.

14 (b) **CONTRIBUTION DESCRIBED.**—A contribution is  
15 described in this subsection if such contribution is a cash  
16 contribution made for the relief of the families of slain  
17 New York Police Department Detectives Wenjian Liu and  
18 Rafael Ramos, for which a charitable contribution deduc-  
19 tion is allowable under section 170 of the Internal Revenue  
20 Code of 1986.

21 (c) **RECORDKEEPING.**—In the case of a contribution  
22 described in subsection (b), a telephone bill showing the  
23 name of the donee organization, the date of the contribu-  
24 tion, and the amount of the contribution shall be treated  
25 as meeting the recordkeeping requirements of section  
26 170(f)(17) of the Internal Revenue Code of 1986.

1 (d) CLARIFICATION THAT CONTRIBUTION WILL NOT  
2 FAIL TO QUALIFY AS A CHARITABLE CONTRIBUTION.—  
3 A cash contribution made for the relief of the families of  
4 slain New York Police Department Detectives Wenjian  
5 Liu and Rafael Ramos shall not fail to be treated as a  
6 charitable contribution for purposes of section 170 of the  
7 Internal Revenue Code of 1986 and subsection (b) of this  
8 section merely because such contribution is for the exclu-  
9 sive benefit of such families. The preceding sentence shall  
10 apply to contributions made on or after December 20,  
11 2014.

12 (e) CLARIFICATION THAT PAYMENTS BY CHARI-  
13 TABLE ORGANIZATIONS TO FAMILIES TREATED AS EX-  
14 EMPT PAYMENTS.—For purposes of the Internal Revenue  
15 Code of 1986, payments made on or after December 20,  
16 2014, and on or before October 15, 2015, to the spouse  
17 or any dependent (as defined in section 152 of such Code)  
18 of slain New York Police Department Detectives Wenjian  
19 Liu or Rafael Ramos by an organization which (deter-  
20 mined without regard to any such payments) would be an  
21 organization exempt from tax under section 501(a) of such  
22 Code shall—

23 (1) be treated as related to the purpose or func-  
24 tion constituting the basis for such organization's  
25 exemption under such section; and

1           (2) shall not be treated as inuring to the benefit  
2           of any private individual,  
3 if such payments are made in good faith using a reason-  
4 able and objective formula which is consistently applied  
5 with respect to such Detectives.

Passed the House of Representatives March 25,  
2015.

Attest:

KAREN L. HAAS,  
*Clerk.*