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Public Law 116–98
116th Congress

An Act

To accelerate the income tax benefits for charitable cash contributions for the relief of the families of victims of the mass shooting in Virginia Beach, Virginia, on May 31, 2019.

Dec. 20, 2019
[H.R. 4566]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

Virginia Beach Strong Act.

SECTION 1. SHORT TITLE.

This Act may be cited as the "Virginia Beach Strong Act".

SEC. 2. SPECIAL RULES FOR CONTRIBUTIONS FOR RELIEF OF THE FAMILIES OF THE MASS SHOOTING IN VIRGINIA BEACH.

Time periods.

(a) CLARIFICATION THAT CONTRIBUTION WILL NOT FAIL TO QUALIFY AS A CHARITABLE CONTRIBUTION.—A cash contribution made for the relief of the families of the dead or wounded victims of the mass shooting in Virginia Beach, Virginia, on May 31, 2019, shall not fail to be treated as a charitable contribution for purposes of section 170 of the Internal Revenue Code of 1986 merely because such contribution is for the exclusive benefit of such families. The preceding sentence shall apply to contributions made on or after May 31, 2019.

Time periods.

(b) CLARIFICATION THAT PAYMENTS BY CHARITABLE ORGANIZATIONS TO FAMILIES TREATED AS EXEMPT PAYMENTS.—For purposes of the Internal Revenue Code of 1986, payments made on or after May 31, 2019, and on or before June 1, 2021, to the spouse or any dependent (as defined in section 152 of such Code) of the dead or wounded victims of the mass shooting in Virginia Beach, Virginia, on May 31, 2019, by an organization which (determined without regard to any such payments) would be an organization exempt from tax under section 501(a) of such Code shall—

(1) be treated as related to the purpose or function constituting the basis for such organization's exemption under such section; and

(2) shall not be treated as inuring to the benefit of any private individual,

if such payments are made in good faith using a reasonable and objective formula which is consistently applied with respect to such victims.

Approved December 20, 2019.

LEGISLATIVE HISTORY—H.R. 4566:

CONGRESSIONAL RECORD, Vol. 165 (2019):
Dec. 9, considered and passed House.
Dec. 10, considered and passed Senate.

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