

111TH CONGRESS
2D SESSION

H. R. 4462

IN THE SENATE OF THE UNITED STATES

JANUARY 21, 2010

Received

AN ACT

To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the earthquake in Haiti.

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. ACCELERATION OF INCOME TAX BENEFITS FOR**
2 **CHARITABLE CASH CONTRIBUTIONS FOR RE-**
3 **LIEF OF VICTIMS OF EARTHQUAKE IN HAITI.**

4 (a) IN GENERAL.—For purposes of section 170 of the
5 Internal Revenue Code of 1986, a taxpayer may treat any
6 contribution described in subsection (b) made after Janu-
7 ary 11, 2010, and before March 1, 2010, as if such con-
8 tribution was made on December 31, 2009, and not in
9 2010.

10 (b) CONTRIBUTION DESCRIBED.—A contribution is
11 described in this subsection if such contribution is a cash
12 contribution made for the relief of victims in areas af-
13 fected by the earthquake in Haiti on January 12, 2010,
14 for which a charitable contribution deduction is allowable
15 under section 170 of the Internal Revenue Code of 1986.

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

1 (d) PAYGO.—All applicable provisions in this section
2 are designated as an emergency for purposes of pay-as-
3 you-go principles.

Passed the House of Representatives January 20,
2010.

Attest: LORRAINE C. MILLER,
Clerk.