

AMENDMENT TO H.R. 4438
OFFERED BY MR. GRAYSON OF FLORIDA

At the end of the bill add the following:

1 **SEC. 3. RULE PROVIDING TAX-FREE DISTRIBUTIONS FROM**
2 **INDIVIDUAL RETIREMENT PLANS FOR CHARIT-**
3 **TABLE PURPOSES MADE PERMANENT.**

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

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

