

111TH CONGRESS
2^D SESSION

H. R. 4462

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:

Clerk.

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