

111TH CONGRESS
2D SESSION

H. R. 4462

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 19, 2010

Mr. RANGEL (for himself, Mr. CAMP, Mr. CLYBURN, Mr. CANTOR, Mr. STARK, Mr. HERGER, Mr. LEVIN, Mr. SAM JOHNSON of Texas, Mr. McDERMOTT, Mr. BRADY of Texas, Mr. LEWIS of Georgia, Mr. NUNES, Mr. NEAL of Massachusetts, Ms. GINNY BROWN-WAITE of Florida, Mr. BECERRA, Mr. DAVIS of Kentucky, Mr. DOGGETT, Mr. ROSKAM, Mr. POMEROY, Mr. THOMPSON of California, Mr. LARSON of Connecticut, Mr. BLUMENAUER, Mr. KIND, Mr. PASCRELL, Ms. BERKLEY, Mr. CROWLEY, Mr. VAN HOLLEN, Mr. MEEK of Florida, Ms. SCHWARTZ, Mr. DAVIS of Alabama, Mr. DAVIS of Illinois, Mr. ETHERIDGE, Ms. LINDA T. SÁNCHEZ of California, Mr. HIGGINS, Mr. YARMUTH, Mr. ABERCROMBIE, Mr. ACKERMAN, Mr. ADLER of New Jersey, Mr. ALTMIRE, Mr. BACA, Mr. BERMAN, Mr. BISHOP of Georgia, Mr. BISHOP of New York, Mr. BOSWELL, Mr. BOUCHER, Mr. BRADY of Pennsylvania, Mr. BRALEY of Iowa, Ms. CORRINE BROWN of Florida, Mr. BUTTERFIELD, Mrs. CAPPS, Mr. CAPUANO, Mr. CARNEY, Mr. CARSON of Indiana, Mr. CHANDLER, Ms. CHU, Ms. CLARKE, Mr. CLEAVER, Mr. COHEN, Mr. CONNOLLY of Virginia, Mr. CONYERS, Mr. COURTNEY, Mr. CUELLAR, Mrs. DAVIS of California, Mr. DONNELLY of Indiana, Mr. DOYLE, Mr. DRIEHAUS, Mr. EHLERS, Ms. EDWARDS of Maryland, Mr. ELLISON, Mr. ENGEL, Mr. FATTAH, Mr. FILNER, Ms. FOXX, Mr. FRANK of Massachusetts, Ms. FUDGE, Mr. GARRETT of New Jersey, Mr. GARAMENDI, Mr. GONZALEZ, Mr. AL GREEN of Texas, Mr. GRIJALVA, Mr. HALL of New York, Mrs. HALVORSON, Mr. HARE, Mr. HEINRICH, Mr. HINCHEY, Ms. HIRONO, Mr. HOLT, Mr. HONDA, Mr. INSLEE, Mr. ISRAEL, Mr. JACKSON of Illinois, Mr. JOHNSON of Georgia, Mr. KAGEN, Ms. KILROY, Mrs. KIRKPATRICK of Arizona, Mr. KISSELL, Ms. KOSMAS, Mr. KUCINICH, Mr. LANGEVIN, Ms. LEE of California, Mr. LUJÁN, Mr. LYNCH, Mr. MACK, Mr. MASSA, Ms. MATSUI, Mrs. MCCARTHY of New York, Mr. MCGOVERN, Mr. MCMAHON, Mr. MCNERNEY, Mr. MEEKS of New York, Mr. MICHAUD, Mr. GEORGE MILLER of California, Ms. MOORE of Wisconsin, Mr. MORAN of Virginia, Mr. MURPHY of New York, Ms. NORTON, Mr. NYE, Mr. OBERSTAR, Mr. PALLONE, Mr. PERRIELLO, Mr. PIERLUISI, Ms. PINGREE of Maine, Mr. POLIS of Colorado, Mr. PRICE of North

Carolina, Mr. REHBERG, Mr. REYES, Ms. RICHARDSON, Ms. ROS-LEHTINEN, Mr. ROTHMAN of New Jersey, Ms. ROYBAL-ALLARD, Mr. RUSH, Ms. SCHAKOWSKY, Mr. SCHAUER, Mr. SCOTT of Virginia, Mr. SCHIFF, Mr. SCHOCK, Mr. SERRANO, Mr. SESTAK, Ms. SHEA-PORTER, Mr. SHERMAN, Mr. SIRES, Mr. SKELTON, Mr. SMITH of Washington, Mr. SNYDER, Mr. STUPAK, Mr. TEAGUE, Mr. THOMPSON of Mississippi, Mr. TOWNS, Ms. TSONGAS, Mr. WALZ, Ms. WASSERMAN SCHULTZ, Mr. WEINER, Mr. WILSON of Ohio, Mr. WILSON of South Carolina, Ms. WOOLSEY, and Mr. WU) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

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,*

3 **SECTION 1. ACCELERATION OF INCOME TAX BENEFITS FOR**
 4 **CHARITABLE CASH CONTRIBUTIONS FOR RE-**
 5 **LIEF OF VICTIMS OF EARTHQUAKE IN HAITI.**

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

12 (b) CONTRIBUTION DESCRIBED.—A contribution is
 13 described in this subsection if such contribution is a cash
 14 contribution made for the relief of victims in areas af-

1 fected by the earthquake in Haiti on January 12, 2010,
2 for which a charitable contribution deduction is allowable
3 under section 170 of the Internal Revenue Code of 1986.

4 (c) RECORDKEEPING.—In the case of a contribution
5 described in subsection (b), a telephone bill showing the
6 name of the donee organization, the date of the contribu-
7 tion, and the amount of the contribution shall be treated
8 as meeting the recordkeeping requirements of section
9 170(f)(17) of the Internal Revenue Code of 1986.

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