

109TH CONGRESS
1ST SESSION

H. R. 241

To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the Indian Ocean tsunami.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 2005

Mr. THOMAS (for himself and Mr. RANGEL) introduced the following bill; which was referred to the Committee on Ways and Means

JANUARY 6, 2005

The Committee on Ways and Means discharged; which was considered and passed

A BILL

To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the Indian Ocean tsunami.

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 INDIAN OCEAN TSUNAMI VICTIMS.**

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 in January

1 2005 as if such contribution was made on December 31,
2 2004, and not in January 2005.

3 (b) CONTRIBUTION DESCRIBED.—A contribution is
4 described in this subsection if such contribution is a cash
5 contribution made for the relief of victims in areas af-
6 fected by the December 26, 2004, Indian Ocean tsunami
7 for which a charitable contribution deduction is allowable
8 under section 170 of the Internal Revenue Code of 1986.

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