

109<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 241

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## AN ACT

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,*

1 **SECTION 1. ACCELERATION OF INCOME TAX BENEFITS FOR**  
2 **CHARITABLE CASH CONTRIBUTIONS FOR RE-**  
3 **LIEF OF INDIAN OCEAN TSUNAMI VICTIMS.**

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 in January  
7 2005 as if such contribution was made on December 31,  
8 2004, and not in January 2005.

9 (b) **CONTRIBUTION DESCRIBED.**—A contribution is  
10 described in this subsection if such contribution is a cash  
11 contribution made for the relief of victims in areas af-  
12 fected by the December 26, 2004, Indian Ocean tsunami  
13 for which a charitable contribution deduction is allowable  
14 under section 170 of the Internal Revenue Code of 1986.

Passed the House of Representatives January 6,  
2005.

Attest:

*Clerk.*

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