

109TH CONGRESS
1ST SESSION

H. R. 241

IN THE SENATE OF THE UNITED STATES

JANUARY 6, 2005

Received

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:

JEFF TRANDAHL,
Clerk.