

109<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 6429

To treat payments by charitable organizations with respect to certain firefighters as exempt payments.

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## IN THE HOUSE OF REPRESENTATIVES

DECEMBER 8, 2006

Mrs. BONO (for herself, Mr. LEWIS of California, and Mr. CALVERT) introduced the following bill; which was referred to the Committee on Ways and Means

DECEMBER 8, 2006

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

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## A BILL

To treat payments by charitable organizations with respect to certain firefighters as exempt payments.

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. SHORT TITLE.**

4 This Act may be cited as the “Fallen Firefighters As-  
5 sistance Tax Clarification Act of 2006”.

1 **SEC. 2. PAYMENTS BY CHARITABLE ORGANIZATIONS WITH**  
2 **RESPECT TO CERTAIN FIREFIGHTERS TREAT-**  
3 **ED AS EXEMPT PAYMENTS.**

4 (a) **IN GENERAL.**—For purposes of the Internal Rev-  
5 enue Code of 1986, payments made on behalf of any fire-  
6 fighter who died as the result of the October 2006  
7 Esperanza Incident fire in southern California to any fam-  
8 ily member of such firefighter by an organization de-  
9 scribed in paragraph (1) or (2) of section 509(a) of such  
10 Code shall be treated as related to the purpose or function  
11 constituting the basis for such organization’s exemption  
12 under section 501 of such Code if such payments are made  
13 in good faith using a reasonable and objective formula  
14 which is consistently applied.

15 (b) **APPLICATION.**—Subsection (a) shall apply only to  
16 payments made on or after October 26, 2006, and before  
17 June 1, 2007.

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