

113TH CONGRESS
1ST SESSION

H. R. 3771

To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the Typhoon Haiyan in the Philippines.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 12, 2013

Mr. SWALWELL of California (for himself, Mr. THOMPSON of California, Mr. ISSA, Mr. HECK of Nevada, Mr. HONDA, Mr. FRANKS of Arizona, Ms. SPEIER, Mr. SCOTT of Virginia, Ms. CHU, Ms. BORDALLO, Mr. AL GREEN of Texas, Ms. HANABUSA, and Mr. VARGAS) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on the Budget, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the Typhoon Haiyan in the Philippines.

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 “Philippines Charitable
5 Giving Assistance Act”.

1 **SEC. 2. ACCELERATION OF INCOME TAX BENEFITS FOR**
2 **CHARITABLE CASH CONTRIBUTIONS FOR RE-**
3 **LIEF OF VICTIMS OF TYPHOON HAIYAN IN**
4 **THE PHILIPPINES.**

5 (a) IN GENERAL.—For purposes of section 170 of the
6 Internal Revenue Code of 1986, a taxpayer may treat any
7 contribution described in subsection (b) made after Janu-
8 ary 1, 2014, and before March 1, 2014, as if such con-
9 tribution was made on December 31, 2013, and not in
10 2014.

11 (b) CONTRIBUTION DESCRIBED.—A contribution is
12 described in this subsection if such contribution is a cash
13 contribution made for the relief of victims in the Republic
14 of the Philippines affected by Typhoon Haiyan, for which
15 a charitable contribution deduction is allowable under sec-
16 tion 170 of the Internal Revenue Code of 1986.

17 (c) RECORDKEEPING.—In the case of a contribution
18 described in subsection (b), a telephone bill showing the
19 name of the donee organization, the date of the contribu-
20 tion, and the amount of the contribution shall be treated
21 as meeting the recordkeeping requirements of section
22 170(f)(17) of the Internal Revenue Code of 1986.

23 (d) PAYGO.—All applicable provisions in this section
24 are designated as an emergency for purposes of pay-as-
25 you-go principles.