

111TH CONGRESS
2D SESSION

S. 2931

To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the earthquake in Haiti.

IN THE SENATE OF THE UNITED STATES

JANUARY 20, 2010

Mr. NELSON of Florida (for himself, Mr. KERRY, Mr. LEAHY, Mr. HARKIN, Mr. DURBIN, Ms. LANDRIEU, Mr. BINGAMAN, Mr. LEMIEUX, Mr. LAUTENBERG, Mrs. FEINSTEIN, Mr. UDALL of New Mexico, and Mr. WHITEHOUSE) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the earthquake in Haiti.

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 THE EARTHQUAKE IN HAITI.**

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 after Janu-

1 ary 11, 2010, and before February 16, 2010, as if such
2 contribution was made on December 31, 2009, and not
3 in 2010.

4 (b) CONTRIBUTION DESCRIBED.—A contribution is
5 described in this subsection if such contribution is a cash
6 contribution made for the relief of victims in areas af-
7 fected by the earthquake in Haiti on January 12, 2010,
8 for which a charitable contribution deduction is allowable
9 under section 170 of the Internal Revenue Code of 1986.

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