

114TH CONGRESS
1ST SESSION

S. 866

To accelerate the income tax benefits for charitable cash contributions for the relief of the families of New York Police Department Detectives Wenjian Liu and Rafael Ramos, and for other purposes.

IN THE SENATE OF THE UNITED STATES

MARCH 25, 2015

Mr. SCHUMER (for himself and Mrs. GILLIBRAND) 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 the families of New York Police Department Detectives Wenjian Liu and Rafael Ramos, and for other purposes.

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 “Slain Officer Family
5 Support Act of 2015”.

1 **SEC. 2. ACCELERATION OF INCOME TAX BENEFITS FOR**
2 **CHARITABLE CASH CONTRIBUTIONS FOR RE-**
3 **LIEF OF THE FAMILIES OF NEW YORK POLICE**
4 **DEPARTMENT DETECTIVES WENJIAN LIU**
5 **AND RAFAEL RAMOS.**

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 between
9 January 1, 2015, and April 15, 2015, as if such contribu-
10 tion was made on December 31, 2014, and not in 2015.

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 the families of slain
14 New York Police Department Detectives Wenjian Liu and
15 Rafael Ramos, for which a charitable contribution deduc-
16 tion is allowable under section 170 of the Internal Revenue
17 Code of 1986.

18 (c) RECORDKEEPING.—In the case of a contribution
19 described in subsection (b), a telephone bill showing the
20 name of the donee organization, the date of the contribu-
21 tion, and the amount of the contribution shall be treated
22 as meeting the recordkeeping requirements of section
23 170(f)(17) of the Internal Revenue Code of 1986.

24 (d) CLARIFICATION THAT CONTRIBUTION WILL NOT
25 FAIL TO QUALIFY AS A CHARITABLE CONTRIBUTION.—
26 A cash contribution made for the relief of the families of

1 slain New York Police Department Detectives Wenjian
2 Liu and Rafael Ramos shall not fail to be treated as a
3 charitable contribution for purposes of section 170 of the
4 Internal Revenue Code of 1986 and subsection (b) of this
5 section merely because such contribution is for the exclu-
6 sive benefit of such families. The preceding sentence shall
7 apply to contributions made on or after December 20,
8 2014.

9 (e) CLARIFICATION THAT PAYMENTS BY CHARI-
10 TABLE ORGANIZATIONS TO FAMILIES TREATED AS EX-
11 EMPT PAYMENTS.—For purposes of the Internal Revenue
12 Code of 1986, payments made on or after December 20,
13 2014, and on or before October 15, 2015, to the spouse
14 or any dependent (as defined in section 152 of such Code)
15 of slain New York Police Department Detectives Wenjian
16 Liu or Rafael Ramos by an organization which (deter-
17 mined without regard to any such payments) would be an
18 organization exempt from tax under section 501(a) of such
19 Code shall—

20 (1) be treated as related to the purpose or func-
21 tion constituting the basis for such organization’s
22 exemption under such section, and

23 (2) shall not be treated as inuring to the benefit
24 of any private individual,

- 1 if such payments are made in good faith using a reason-
- 2 able and objective formula which is consistently applied
- 3 with respect to such Detectives.

