

109TH CONGRESS
1ST SESSION

H. R. 241

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:

Clerk.

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