

Suspend the Rules and Pass the Bill, H.R. 3771, With an Amendment

(The amendment strikes all after the enacting clause and inserts a new text)

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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Philippines Charitable
3 Giving Assistance Act”.

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

8 (a) IN GENERAL.—For purposes of section 170 of the
9 Internal Revenue Code of 1986, a taxpayer may treat any
10 contribution described in subsection (b) made after the
11 date of the enactment of this Act, and before April 15,
12 2014, as if such contribution was made on December 31,
13 2013, and not in 2014.

14 (b) CONTRIBUTION DESCRIBED.—A contribution is
15 described in this subsection if such contribution is a cash
16 contribution made for the relief of victims in areas af-
17 fected by Typhoon Haiyan, for which a charitable con-
18 tribution deduction is allowable under section 170 of the
19 Internal Revenue Code of 1986.

20 (c) RECORDKEEPING.—In the case of a contribution
21 described in subsection (b), a telephone bill showing the
22 name of the donee organization, the date of the contribu-
23 tion, and the amount of the contribution shall be treated
24 as meeting the recordkeeping requirements of section
25 170(f)(17) of the Internal Revenue Code of 1986.