

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 4619
OFFERED BY MR. CAMP OF MICHIGAN**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Permanent IRA Charitable Contribution Act of 2014”.

4 SEC. 2. RULE ALLOWING CERTAIN TAX-FREE DISTRIBUTIONS FROM INDIVIDUAL RETIREMENTS ACCOUNTS FOR CHARITABLE PURPOSES MADE PERMANENT.

8 (a) **IN GENERAL.**—Section 408(d)(8) of the Internal Revenue Code of 1986 is amended by striking subparagraph (F).

11 (b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to distributions made in taxable years beginning after December 31, 2013.

