

110TH CONGRESS  
1ST SESSION

# H. R. 4118

To exclude from gross income payments from the Hokie Spirit Memorial Fund to the victims of the tragic event, loss of life and limb, at Virginia Polytechnic Institute & State University.

---

## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 8, 2007

Mr. BOUCHER (for himself, Mr. GOODLATTE, Mr. CANTOR, Mr. SCOTT of Virginia, and Mrs. DRAKE) introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To exclude from gross income payments from the Hokie Spirit Memorial Fund to the victims of the tragic event, loss of life and limb, at Virginia Polytechnic Institute & State University.

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. EXCLUSION FROM INCOME FOR PAYMENTS**  
4 **FROM THE HOKIE SPIRIT MEMORIAL FUND.**

5 For purposes of the Internal Revenue Code of 1986,  
6 gross income shall not include any amount received from  
7 the Virginia Polytechnic Institute & State University, out  
8 of amounts transferred from the Hokie Spirit Memorial

1 Fund established by the Virginia Tech Foundation, an or-  
2 ganization organized and operated as described in section  
3 501(c)(3) of the Internal Revenue Code of 1986, as a pay-  
4 ment in connection with the tragic event, loss of life and  
5 limb, on April 16, 2007, at such university.

