

113TH CONGRESS
1ST SESSION

S. 1821

To accelerate the income tax benefits for charitable cash contributions for the relief of victims of Typhoon Haiyan in the Philippines.

IN THE SENATE OF THE UNITED STATES

DECEMBER 12 (legislative day, DECEMBER 11), 2013

Ms. HIRONO (for herself and Mr. HELLER) 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 victims of 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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Philippines Charitable
5 Giving Assistance Act”.

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

5 (a) IN GENERAL.—For purposes of section 170 of the
6 Internal Revenue Code of 1986, a taxpayer may treat any
7 contribution described in subsection (b) made after Janu-
8 ary 1, 2014, and before March 1, 2014, as if such con-
9 tribution was made on December 31, 2013, and not in
10 2014.

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 victims in areas af-
14 fected by Typhoon Haiyan, for which a charitable con-
15 tribution deduction is allowable under section 170 of the
16 Internal Revenue Code of 1986.

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

23 (d) PAYGO.—All applicable provisions in this section
24 are designated as an emergency for purposes of pay-as-
25 you-go principles.