

## **Fallen Firefighters Assistance Tax Clarification Act of 2013**

[Public Law 113–63]

[This law has not been amended]

【Currency: This publication is a compilation of the text of Public Law 113-63. It was last amended by the public law listed in the As Amended Through note above and below at the bottom of each page of the pdf version and reflects current law through the date of the enactment of the public law listed at <https://www.govinfo.gov/app/collection/comps/>】

【Note: While this publication does not represent an official version of any Federal statute, substantial efforts have been made to ensure the accuracy of its contents. The official version of Federal law is found in the United States Statutes at Large and in the United States Code. The legal effect to be given to the Statutes at Large and the United States Code is established by statute (1 U.S.C. 112, 204).】

AN ACT To treat payments by charitable organizations with respect to certain firefighters as exempt payments.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

### **SECTION 1. SHORT TITLE.**

This Act may be cited as the “Fallen Firefighters Assistance Tax Clarification Act of 2013”.

### **SEC. 2. PAYMENTS BY CHARITABLE ORGANIZATIONS WITH RESPECT TO CERTAIN FIREFIGHTERS TREATED AS EXEMPT PAYMENTS.**

(a) IN GENERAL.—For purposes of the Internal Revenue Code of 1986, payments made to—

(1) any firefighter who was injured as a result of the ambush of firefighters responding to an emergency on December 24, 2012, in Webster, New York,

(2) the spouse of any firefighter who died as a result of such ambush, or

(3) any dependent (as defined in section 152 of such Code) of any firefighter who died as a result of such ambush,

by an organization described in paragraph (1) or (2) of section 509(a) of such Code shall be treated as related to the purpose or function constituting the basis for such organization’s exemption under section 501 of such Code if such payments are made in good faith using a reasonable and objective formula which is consistently applied.

(b) APPLICATION.—Subsection (a) shall apply only to payments made on or after December 24, 2012, and before the later of—

(1) January 1, 2014, or

(2) the date which is 30 days after the date of the enactment of this Act.