

Public Law 109–1
109th Congress

An Act

To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the Indian Ocean tsunami.

Jan. 7, 2005
[H.R. 241]

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

SECTION 1. ACCELERATION OF INCOME TAX BENEFITS FOR CHARITABLE CASH CONTRIBUTIONS FOR RELIEF OF INDIAN OCEAN TSUNAMI VICTIMS.

(a) IN GENERAL.—For purposes of section 170 of the Internal Revenue Code of 1986, a taxpayer may treat any contribution described in subsection (b) made in January 2005 as if such contribution was made on December 31, 2004, and not in January 2005.

(b) CONTRIBUTION DESCRIBED.—A contribution is described in this subsection if such contribution is a cash contribution made for the relief of victims in areas affected by the December 26, 2004, Indian Ocean tsunami for which a charitable contribution deduction is allowable under section 170 of the Internal Revenue Code of 1986.

Approved January 7, 2005.

LEGISLATIVE HISTORY—H.R. 241:

CONGRESSIONAL RECORD, Vol. 151 (2005):

Jan. 6, considered and passed House and Senate.

