Public Law 111–126
111th Congress

An Act

To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the earthquake in Haiti.

Jan. 22, 2010
[H.R. 4462]

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 VICTIMS OF EARTHQUAKE IN HAITI.

(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 after January 11, 2010, and before March 1, 2010, as if such contribution was made on December 31, 2009, and not in 2010.

(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 earthquake in Haiti on January 12, 2010, for which a charitable contribution deduction is allowable under section 170 of the Internal Revenue Code of 1986.

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

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

Approved January 22, 2010.

LEGISLATIVE HISTORY—H.R. 4462:

CONGRESSIONAL RECORD, Vol. 156 (2010):
Jan. 20, considered and passed House.
Jan. 21, considered and passed Senate.