

Public Law 113–92
113th Congress

An Act

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

Mar. 25, 2014
[H.R. 3771]

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 “Philippines Charitable Giving Assistance Act”.

Philippines
Charitable
Giving
Assistance Act.

SEC. 2. ACCELERATION OF INCOME TAX BENEFITS FOR CHARITABLE CASH CONTRIBUTIONS FOR RELIEF OF VICTIMS OF TYPHOON HAIYAN IN THE PHILIPPINES.

(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 the date of the enactment of this Act, and before April 15, 2014, as if such contribution was made on December 31, 2013, and not in 2014.

Time period.

(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 Typhoon Haiyan, 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.

Approved March 25, 2014.

LEGISLATIVE HISTORY—H.R. 3771 (S. 1821):
CONGRESSIONAL RECORD, Vol. 160 (2014):
Mar. 24, considered and passed House.
Mar. 25, considered and passed Senate.