

109TH CONGRESS
1ST SESSION

H. R. 3724

To waive the individual and corporate income limitations for charitable contributions for the relief of victims of Hurricane Katrina.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 8, 2005

Mr. WICKER introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To waive the individual and corporate income limitations for charitable contributions for the relief of victims of Hurricane Katrina.

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 “Charitable Donation
5 Relief Act of 2005”.

1 **SEC. 2. INDIVIDUAL AND CORPORATE INCOME LIMITA-**
2 **TIONS NOT TO APPLY TO CHARITABLE CON-**
3 **TRIBUTIONS FOR RELIEF OF VICTIMS OF**
4 **HURRICANE KATRINA.**

5 (a) IN GENERAL.—In the case of charitable contribu-
6 tions for the relief of victims of Hurricane Katrina, the
7 50 percent limitation in paragraph (1) and the 10 percent
8 limitation in paragraph (2) of section 170(b) of the Inter-
9 nal Revenue Code of 1986 (relating to percentage limita-
10 tions) shall not apply to contributions made after August
11 28, 2005, and before January 1, 2006.

12 (b) CARRYOVER.—Contributions subject to sub-
13 section (a) shall not be taken into account under section
14 170(d) of such Code (relating to carryovers of excess con-
15 tributions).

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