

110TH CONGRESS  
1ST SESSION

# H. R. 3628

To amend the Internal Revenue Code of 1986 to extend for 4 years the enhanced charitable deduction for contributions of food inventory.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 20, 2007

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

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## A BILL

To amend the Internal Revenue Code of 1986 to extend for 4 years the enhanced charitable deduction for contributions of food inventory.

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 “Promoting Charitable  
5       Actions Act of 2007”.

6       **SEC. 2. 4-YEAR EXTENSION OF ENHANCED CHARITABLE DE-**  
7                       **DUCTION FOR CONTRIBUTIONS OF FOOD IN-**  
8                       **VENTORY.**

9       (a) IN GENERAL.—Clause (iv) of section  
10       170(e)(3)(C) of the Internal Revenue Code of 1986 is

1 amended by striking “December 31, 2007” and inserting  
2 “December 31, 2011”.

3 (b) EFFECTIVE DATE.—The amendment made by  
4 this section shall apply to contributions made after De-  
5 cember 31, 2007.

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