

111TH CONGRESS  
1ST SESSION

# H. R. 2841

To amend the Internal Revenue Code of 1986 to make permanent the enhanced charitable deduction for contributions of food inventory.

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IN THE HOUSE OF REPRESENTATIVES

JUNE 11, 2009

Mr. SPACE (for himself and Mr. BOCCIERI) 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 make permanent 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 2009”.

1 **SEC. 2. ENHANCED CHARITABLE DEDUCTION FOR CON-**  
2 **TRIBUTIONS OF FOOD INVENTORY MADE**  
3 **PERMANENT.**

4 (a) **IN GENERAL.**—Subparagraph (C) of section  
5 170(e)(3) of the Internal Revenue Code of 1986 is amend-  
6 ed by striking clause (iv).

7 (b) **EFFECTIVE DATE.**—The amendment made by  
8 this section shall apply to contributions made after De-  
9 cember 31, 2009.

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