

111TH CONGRESS
1ST SESSION

H. R. 4205

To extend certain housing-related deadlines in the Heartland Disaster Tax Relief Act of 2008.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 3, 2009

Mr. LOEBSACK (for himself, Mr. BOSWELL, Mr. LATHAM, Mr. BRALEY of Iowa, and Mr. KING of Iowa) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To extend certain housing-related deadlines in the Heartland Disaster Tax Relief Act of 2008.

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. EXTENSION OF SPECIAL RULES FOR USE OF**
4 **RETIREMENT FUNDS.**

5 Section 702(d)(10) of the Heartland Disaster Tax
6 Relief Act of 2008 (Public Law 110–343; 122 Stat. 3916)
7 is amended—

8 (1) by striking “January 1, 2010” both places
9 it appears and inserting “January 1, 2011”, and

1 (2) by striking “December 31, 2009” both
2 places it appears and inserting “December 31,
3 2010”.

4 **SEC. 2. EXTENSION OF EXCLUSION OF CERTAIN CANCELLA-**
5 **TION OF INDEBTEDNESS INCOME.**

6 Section 702(e)(4)(C) of the Heartland Disaster Tax
7 Relief Act of 2008 (Public Law 110–343; 122 Stat. 3918)
8 is amended by striking “January 1, 2010” and inserting
9 “January 1, 2011”.

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