

111TH CONGRESS  
2D SESSION

# H. R. 4468

To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the January 12, 2010, earthquake in Haiti.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 19, 2010

Mr. MURPHY of New York (for himself and Mr. HIMES) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the January 12, 2010, earthquake in Haiti.

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 “Haiti Action Initiative  
5       and Tax Incentive Act of 2010”.

6       **SEC. 2. ACCELERATION OF INCOME TAX BENEFITS FOR**  
7                       **CHARITABLE CASH CONTRIBUTIONS FOR RE-**  
8                       **LIEF OF HAITIAN EARTHQUAKE VICTIMS.**

9       (a) IN GENERAL.—For purposes of section 170 of the  
10       Internal Revenue Code of 1986, a taxpayer may treat any

1 contribution described in subsection (b) made during Jan-  
2 uary 2010 as if such contribution was made on December  
3 31, 2009, and not in January 2010.

4 (b) CONTRIBUTION DESCRIBED.—A contribution is  
5 described in this subsection if such contribution is a cash  
6 contribution made for the relief of victims in areas af-  
7 fected by the January 12, 2010, earthquake in Haiti for  
8 which a charitable contribution deduction is allowable  
9 under section 170 of the Internal Revenue Code of 1986.

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