

113TH CONGRESS  
2D SESSION

# H. R. 3944

To amend the Internal Revenue Code of 1986 to extend for one year tax-free distributions from individual retirement plans for charitable purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2014

Mr. GRAYSON 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 one year tax-free distributions from individual retire-  
ment plans for charitable purposes.

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 TAX-FREE DISTRIBUTIONS**  
4 **FROM INDIVIDUAL RETIREMENT PLANS FOR**  
5 **CHARITABLE PURPOSES.**

6 (a) IN GENERAL.—Subparagraph (F) of section  
7 408(d)(8) of the Internal Revenue Code of 1986 is amend-  
8 ed by striking “December 31, 2013” and inserting “De-  
9 cember 31, 2014”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to distributions made in taxable  
3 years beginning after December 31, 2013.

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