

114TH CONGRESS
1ST SESSION

H. R. 2157

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

IN THE HOUSE OF REPRESENTATIVES

APRIL 30, 2015

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

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, 2014” and inserting “De-
9 cember 31, 2015”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to distributions made in taxable
3 years beginning after December 31, 2014.

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