

Public Law 109-445
109th Congress

An Act

To treat payments by charitable organizations with respect to certain firefighters as exempt payments.

Dec. 21, 2006
[H.R. 6429]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Fallen Firefighters Assistance Tax Clarification Act of 2006”.

Fallen
Firefighters
Assistance Tax
Clarification Act
of 2006.

SEC. 2. PAYMENTS BY CHARITABLE ORGANIZATIONS WITH RESPECT TO CERTAIN FIREFIGHTERS TREATED AS EXEMPT PAYMENTS.

(a) IN GENERAL.—For purposes of the Internal Revenue Code of 1986, payments made on behalf of any firefighter who died as the result of the October 2006 Esperanza Incident fire in southern California to any family member of such firefighter by an organization described in paragraph (1) or (2) of section 509(a) of such Code shall be treated as related to the purpose or function constituting the basis for such organization’s exemption under section 501 of such Code if such payments are made in good faith using a reasonable and objective formula which is consistently applied.

California.

(b) APPLICATION.—Subsection (a) shall apply only to payments made on or after October 26, 2006, and before June 1, 2007.

Approved December 21, 2006.

LEGISLATIVE HISTORY—H.R. 6429:
CONGRESSIONAL RECORD, Vol. 152 (2006):
Dec. 8, considered and passed House and Senate.

