

111TH CONGRESS
1ST SESSION

H. R. 2435

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

IN THE HOUSE OF REPRESENTATIVES

MAY 14, 2009

Ms. KOSMAS 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 the tax-free treatment for distributions from individual retirement 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. SHORT TITLE.**

4 This Act may be cited as the “IRA Charitable Giving
5 Act”.

1 **SEC. 2. EXTENSION OF TAX-FREE DISTRIBUTIONS FROM IN-**
2 **DIVIDUAL RETIREMENT PLANS FOR CHARI-**
3 **TABLE PURPOSES.**

4 Subparagraph (F) of section 408(d)(8) of the Inter-
5 nal Revenue Code of 1986 is amended by striking “De-
6 cember 31, 2009” and inserting “December 31, 2010”.

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