

One Hundred Thirteenth Congress
of the
United States of America

AT THE FIRST SESSION

*Begun and held at the City of Washington on Thursday,
the third day of January, two thousand and thirteen*

An Act

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

*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 2013”.

**SEC. 2. PAYMENTS BY CHARITABLE ORGANIZATIONS WITH RESPECT
TO CERTAIN FIREFIGHTERS TREATED AS EXEMPT PAY-
MENTS.**

(a) IN GENERAL.—For purposes of the Internal Revenue Code
of 1986, payments made to—

(1) any firefighter who was injured as a result of the
ambush of firefighters responding to an emergency on December
24, 2012, in Webster, New York,

(2) the spouse of any firefighter who died as a result
of such ambush, or

(3) any dependent (as defined in section 152 of such Code)
of any firefighter who died as a result of such ambush,

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 consist-
ently applied.

(b) APPLICATION.—Subsection (a) shall apply only to payments
made on or after December 24, 2012, and before the later of—

(1) January 1, 2014, or

(2) the date which is 30 days after the date of the enactment
of this Act.

Speaker of the House of Representatives.

*Vice President of the United States and
President of the Senate.*