

111TH CONGRESS  
1ST SESSION

# S. 2815

To extend certain housing-related deadlines in the Heartland Disaster Tax Relief Act of 2008.

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IN THE SENATE OF THE UNITED STATES

NOVEMBER 20, 2009

Mr. GRASSLEY introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To extend certain housing-related deadlines in the Heartland Disaster Tax Relief Act of 2008.

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 SPECIAL RULES FOR USE OF**  
4       **RETIREMENT FUNDS.**

5       Section 702(d)(10) of the Heartland Disaster Tax  
6       Relief Act of 2008 (Public Law 110–343; 122 Stat. 3916)  
7       is amended—

8               (1) by striking “January 1, 2010” both places  
9       it appears and inserting “January 1, 2011”, and

1           (2) by striking “December 31, 2009” both  
2           places it appears and inserting “December 31,  
3           2010”.

4 **SEC. 2. EXTENSION OF EXCLUSION OF CERTAIN CANCELLA-**  
5 **TION OF INDEBTEDNESS INCOME.**

6           Section 702(e)(4)(C) of the Heartland Disaster Tax  
7 Relief Act of 2008 (Public Law 110–343; 122 Stat. 3918)  
8 is amended by striking “January 1, 2010” and inserting  
9 “January 1, 2011”.

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