To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the earthquake in Haiti.
Carolina, Mr. Rehberg, Mr. Reyes, Ms. Richardson, Ms. Ros-Lehtinen, Mr. Rothman of New Jersey, Ms. Roybal-Allard, Mr. Rush, Ms. Schakowsky, Mr. Schauer, Mr. Scott of Virginia, Mr. Schiff, Mr. Schock, Mr. Serrano, Mr. Sestak, Ms. Shea-Porter, Mr. Sherman, Mr. Sires, Mr. Skelton, Mr. Smith of Washington, Mr. Snyder, Mr. Stupak, Mr. Teague, Mr. Thompson of Mississippi, Mr. Towns, Ms. Tsongas, Mr. Walz, Ms. Wasserman Schultz, Mr. Weiner, Mr. Wilson of Ohio, Mr. Wilson of South Carolina, Ms. Woolsey, and Mr. Wu) introduced the following bill; which was referred to the Committee on Ways and Means

---

**A BILL**

To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the earthquake in Haiti.

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

**SECTION 1. ACCELERATION OF INCOME TAX BENEFITS FOR CHARITABLE CASH CONTRIBUTIONS FOR RELIEF OF VICTIMS OF EARTHQUAKE IN HAITI.**

(a) IN GENERAL.—For purposes of section 170 of the Internal Revenue Code of 1986, a taxpayer may treat any contribution described in subsection (b) made after January 11, 2010, and before March 1, 2010, as if such contribution was made on December 31, 2009, and not in 2010.

(b) CONTRIBUTION DESCRIBED.—A contribution is described in this subsection if such contribution is a cash contribution made for the relief of victims in areas af-
1 affected by the earthquake in Haiti on January 12, 2010,
2 for which a charitable contribution deduction is allowable
4
5 (e) RECORDKEEPING.—In the case of a contribution
6 described in subsection (b), a telephone bill showing the
7 name of the donee organization, the date of the contribu-
8 tion, and the amount of the contribution shall be treated
9 as meeting the recordkeeping requirements of section