

113TH CONGRESS  
1ST SESSION

# H. R. 3458

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## AN ACT

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

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Fallen Firefighters As-  
3 sistance Tax Clarification Act of 2013”.

4 **SEC. 2. PAYMENTS BY CHARITABLE ORGANIZATIONS WITH**  
5 **RESPECT TO CERTAIN FIREFIGHTERS TREAT-**  
6 **ED AS EXEMPT PAYMENTS.**

7 (a) IN GENERAL.—For purposes of the Internal Rev-  
8 enue Code of 1986, payments made to—

9 (1) any firefighter who was injured as a result  
10 of the ambush of firefighters responding to an emer-  
11 gency on December 24, 2012, in Webster, New  
12 York,

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

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

18 by an organization described in paragraph (1) or (2) of  
19 section 509(a) of such Code shall be treated as related  
20 to the purpose or function constituting the basis for such  
21 organization’s exemption under section 501 of such Code  
22 if such payments are made in good faith using a reason-  
23 able and objective formula which is consistently applied.

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

- 1           (1) January 1, 2014, or  
2           (2) the date which is 30 days after the date of  
3           the enactment of this Act.

Passed the House of Representatives December 12,  
2013.

Attest:

*Clerk.*

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