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113TH CONGRESS
1ST SESSION

S. 910

To amend the Internal Revenue Code of 1986 to allow Indian tribes to receive charitable contributions of apparently wholesome food.

IN THE SENATE OF THE UNITED STATES

MAY 8, 2013

Ms. MURKOWSKI (for herself and Mr. BEGICH) introduced the following bill; which was read twice and referred to the Committee on Finance

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A BILL

To amend the Internal Revenue Code of 1986 to allow Indian tribes to receive charitable contributions of apparently wholesome food.

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

SECTION 1. CHARITABLE CONTRIBUTIONS OF APPARENTLY WHOLESOME FOOD TO INDIAN TRIBES.

(a) IN GENERAL.—Section 170(e)(3) of the Internal Revenue Code of 1986 is amended—

(1) by redesignating subparagraphs (D) and (E) as subparagraphs (E) and (F), respectively, and

(2) by inserting after subparagraph (C) the following new subparagraph:

"(D) SPECIAL RULE FOR INDIAN TRIBES.—

"(i) IN GENERAL.—For purposes of this paragraph, an Indian tribe (as defined in section 7871(c)(3)(E)(ii)) shall be treated as an organization eligible to be a donee under subparagraph (A) with respect to apparently wholesome food (as defined in section 22(b)(2) of the Bill Emerson Good Samaritan Food Donation Act (42 U.S.C. 1791(b)(2)) (as in effect on the date of the enactment of this subparagraph)) only.

"(ii) USE OF PROPERTY.—For purposes of subparagraph (A)(i), if the use of the apparently wholesome food donated is related to the exercise of an essential governmental function of the Indian tribal government (within the meaning of section 7871), such use shall be treated as related to the purpose or function constituting the basis for the organization's exemption.".

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2012.

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