

# Calendar No. 456

110TH CONGRESS  
1ST SESSION

# S. 2264

To amend the Internal Revenue Code of 1986 to extend for 2 years the tax-free distributions from individual retirement plans for charitable purposes.

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IN THE SENATE OF THE UNITED STATES

OCTOBER 30, 2007

Mr. ROBERTS introduced the following bill; which was read the first time

OCTOBER 31, 2007

Read the second time and placed on the calendar

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## A BILL

To amend the Internal Revenue Code of 1986 to extend for 2 years the tax-free distributions from individual retirement plans for charitable purposes.

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. 2-YEAR EXTENSION OF TAX-FREE DISTRIBUTIONS FROM INDIVIDUAL RETIREMENT PLANS FOR CHARITABLE PURPOSES.**

4  
5  
6 (a) IN GENERAL.—Subparagraph (F) of section  
7 408(d)(8) of the Internal Revenue Code of 1986 (relating

1 to termination) is amended by striking “December 31,  
2 2007” and inserting “December 31, 2009”.

3 (b) **EFFECTIVE DATE.**—The amendment made by  
4 this section shall apply to distributions made in taxable  
5 years beginning after December 31, 2007.



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