

116TH CONGRESS  
1ST SESSION

# S. 2592

To accelerate the income tax benefits for charitable cash contributions for the relief of the families of victims of the mass shooting in Virginia Beach, Virginia on May 31, 2019.

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## IN THE SENATE OF THE UNITED STATES

SEPTEMBER 26, 2019

Mr. WARNER (for himself and Mr. KAINE) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To accelerate the income tax benefits for charitable cash contributions for the relief of the families of victims of the mass shooting in Virginia Beach, Virginia on May 31, 2019.

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. SHORT TITLE.**

4 This Act may be cited as the “Virginia Beach Strong  
5 Act”.

1 **SEC. 2. SPECIAL RULES FOR CONTRIBUTIONS FOR RELIEF**  
2 **OF THE FAMILIES OF THE MASS SHOOTING IN**  
3 **VIRGINIA BEACH.**

4 (a) CLARIFICATION THAT CONTRIBUTION WILL NOT  
5 FAIL TO QUALIFY AS A CHARITABLE CONTRIBUTION.—  
6 A cash contribution made for the relief of the families of  
7 the dead or wounded victims of the mass shooting in Vir-  
8 ginia Beach, Virginia on May 31, 2019, shall not fail to  
9 be treated as a charitable contribution for purposes of sec-  
10 tion 170 of the Internal Revenue Code of 1986 merely be-  
11 cause such contribution is for the exclusive benefit of such  
12 families. The preceding sentence shall apply to contribu-  
13 tions made on or after May 31, 2019.

14 (b) CLARIFICATION THAT PAYMENTS BY CHARI-  
15 TABLE ORGANIZATIONS TO FAMILIES TREATED AS EX-  
16 EMPT PAYMENTS.—For purposes of the Internal Revenue  
17 Code of 1986, payments made on or after May 31, 2019,  
18 and on or before June 1, 2021, to the spouse or any de-  
19 pendent (as defined in section 152 of such Code) of the  
20 dead or wounded victims of the mass shooting in Virginia  
21 Beach, Virginia on May 31, 2019, by an organization  
22 which (determined without regard to any such payments)  
23 would be an organization exempt from tax under section  
24 501(a) of such Code shall—

1           (1) be treated as related to the purpose or func-  
2           tion constituting the basis for such organization's  
3           exemption under such section; and

4           (2) shall not be treated as inuring to the benefit  
5           of any private individual,

6 if such payments are made in good faith using a reason-  
7 able and objective formula which is consistently applied  
8 with respect to such victims.

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