

S 4112

Fallen Firefighters Assistance Tax Clarification Act of 2006

Congress: 109 (2005–2007, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Dec 8, 2006

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S11742)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S11742) (Dec 8, 2006)

Official Text: <https://www.congress.gov/bill/109th-congress/senate-bill/4112>

Sponsor

Name: Sen. Feinstein, Dianne [D-CA]

Party: Democratic • State: CA • Chamber: Senate

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Boxer, Barbara [D-CA]	D · CA		Dec 8, 2006
Sen. Craig, Larry E. [R-ID]	R · ID		Dec 8, 2006

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Dec 8, 2006

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
109 HR 6429	Related bill	Dec 21, 2006: Became Public Law No: 109-445.

Summary (as of Dec 8, 2006)

Fallen Firefighters Assistance Tax Clarification Act of 2006 - Treats payments made before June 1, 2007, by a charitable organization by reason of the death, injury, wounding, or illness of any firefighter in the October 2006 Esperanza Incident in southern California as related to such organization’s exempt function (and thus tax-exempt) if such payments are made in good faith using a reasonable and objective formula which is consistently applied. Protects private foundation making such payments from the penalty tax on self-dealing.

Excludes payments for firefighters made by charities or foundations under this Act (or by federal, state, or local governments) from the gross income of the recipient.

Actions Timeline

- **Dec 8, 2006:** Introduced in Senate
- **Dec 8, 2006:** Sponsor introductory remarks on measure. (CR S11742)
- **Dec 8, 2006:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S11742)