

119TH CONGRESS
1ST SESSION

H. R. 2330

To accelerate the income tax benefits for charitable cash contributions for the relief of the families of two law enforcement officers shot and killed in Virginia Beach, Virginia, on February 22, 2025.

IN THE HOUSE OF REPRESENTATIVES

MARCH 25, 2025

Mrs. KIGGANS of Virginia (for herself, Mr. WITTMAN, Mr. SCOTT of Virginia, Mr. MCGUIRE, Mr. CLINE, Mr. VINDMAN, Mr. BEYER, and Mr. SUBRAMANYAM) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To accelerate the income tax benefits for charitable cash contributions for the relief of the families of two law enforcement officers shot and killed in Virginia Beach, Virginia, on February 22, 2025.

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 Heroes
5 Act”.

1 **SEC. 2. SPECIAL RULES FOR CONTRIBUTIONS FOR RELIEF**
2 **OF THE FAMILIES OF THE LAW ENFORCE-**
3 **MENT OFFICERS KILLED IN 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 slain law enforcement officers in Virginia Beach, Vir-
8 ginia, on February 22, 2025, shall not fail to be treated
9 as a charitable contribution for purposes of section 170
10 of the Internal Revenue Code of 1986 merely because such
11 contribution is for the exclusive benefit of such families.
12 The preceding sentence shall apply to contributions made
13 on or after February 22, 2025.

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 February 22,
18 2025, and on or before February 23, 2028, to the spouse
19 or any dependent (as defined in section 152 of such Code)
20 of the slain law enforcement officers in Virginia Beach,
21 Virginia, on February 22, 2025, by an organization which
22 (determined without regard to any such payments) would
23 be an organization exempt from tax under section 501(a)
24 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, if such payments are made
6 in good faith using a reasonable and objective for-
7 mula which is consistently applied with respect to
8 such victims.

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