

# VIRGINIA ACTS OF ASSEMBLY -- 2005 SESSION

## CHAPTER 29

*An Act to allow taxpayers to include contributions for the relief of tsunami victims made in January 2005 as a deduction for taxable year 2004 income taxes.*

[S 897]

Approved March 20, 2005

**Be it enacted by the General Assembly of Virginia:**

**1.** *§ 1. For purposes of Virginia income taxes, the Commonwealth shall allow taxpayers to treat any contribution described in § 2 made in January 2005 as if such contribution was made on December 31, 2004, and not in January 2005.*

*§ 2. A contribution is described in this section if such contribution is a cash contribution made for the relief of victims in areas affected by the December 26, 2004, Indian Ocean tsunami for which a charitable contribution deduction is allowable under § 170 of the Internal Revenue Code of 1986.*

**2. That an emergency exists and this act is in force from its passage.**