

United States Senate

WASHINGTON, DC 20510-0908

September 1, 2021

The Honorable Charles Rettig
Commissioner
Internal Revenue Service
U.S. Department of the Treasury
1111 Constitution Avenue, NW
Washington, D.C. 20224

Dear Commissioner Rettig:

On June 24, 2021, Floridians experienced a devastating tragedy as Champlain Towers South, a twelve-story condominium in Surfside, Florida, partially collapsed. Ninety-eight people died, and many others were injured during the catastrophe. Though several months have passed, we all continue to grieve with the victims and their families.

In response to this tragedy, philanthropic organizations throughout Florida came together to establish the Support Surfside Fund, which has since raised \$5 million from the donations of more than 16,500 people. The fund will provide needed relief to individuals and families impacted by the tower's partial collapse. According to the draft protocol issued by the National Compassion Fund, which is partnering with the Miami Foundation and others to administer the Support Surfside Fund, an online application to the fund should be made available by early October.

In addition, The Shul of Bal Harbour established the 8777 Collins Avenue Relief Fund to help the victims, families, and those impacted by the Champlain Towers building collapse. There were several members of the synagogue that were victims of this terrible tragedy, and The Shul moved swiftly to help those impacted by the collapse. Since the establishment of this emergency fund, they have been able to raise substantial donations. In addition to the aforementioned funds, there were a number of other organizations that established emergency funds to get much needed assistance to the victims and families of this terrible tragedy. We have heard from constituents with questions regarding the tax treatment of gifts from these and other disaster relief-related funds. In an effort to eliminate any potential ambiguity, we ask that you provide clear and definitive guidance that payments from a charitable organization as a result of the tower's collapse are considered non-taxable gifts, as is consistent with longstanding IRS policy.

Thank you for your prompt response and attention to this important matter.

Sincerely,



Marco Rubio
U.S. Senator



Rick Scott
U.S. Senator