

105TH CONGRESS  
1ST SESSION

# H. R. 2499

To amend the Internal Revenue Code of 1986 to allow nonitemizers a deduction for a portion of their charitable contributions.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 18, 1997

Mr. CRANE (for himself, Mr. COYNE, Mr. HERGER, and Mrs. THURMAN) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow nonitemizers a deduction for a portion of their charitable contributions.

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 “Charitable Giving Re-  
5 lief Act”.

1 **SEC. 2. DEDUCTION FOR PORTION OF CHARITABLE CON-**  
 2 **TRIBUTIONS TO BE ALLOWED TO INDIVID-**  
 3 **UALS WHO DO NOT ITEMIZE DEDUCTIONS.**

4 (a) IN GENERAL.—Section 170 of the Internal Reve-  
 5 nue Code of 1986 (relating to charitable, etc., contribu-  
 6 tions and gifts) is amended by redesignating subsection  
 7 (m) as subsection (n) and by inserting after subsection  
 8 (l) the following new subsection:

9 “(m) DEDUCTION FOR INDIVIDUALS NOT ITEMIZING  
 10 DEDUCTIONS.—In the case of an individual who does not  
 11 itemize his deductions for the taxable year, there shall be  
 12 taken into account as a direct charitable deduction under  
 13 section 63 an amount equal to 50 percent of the excess  
 14 of the amount allowable under subsection (a) for the tax-  
 15 able year over \$500.”

16 (b) DIRECT CHARITABLE DEDUCTION.—

17 (1) IN GENERAL.—Subsection (b) of section 63  
 18 of such Code is amended by striking “and” at the  
 19 end of paragraph (1), by striking the period at the  
 20 end of paragraph (2) and inserting “, and”, and by  
 21 adding at the end thereof the following new para-  
 22 graph:

23 “(3) the direct charitable deduction.”

24 (2) DEFINITION.—Section 63 of such Code is  
 25 amended by redesignating subsection (g) as sub-

1 section (h) and by inserting after subsection (f) the  
2 following new subsection:

3 “(g) DIRECT CHARITABLE DEDUCTION.—For pur-  
4 poses of this section, the term ‘direct charitable deduction’  
5 means that portion of the amount allowable under section  
6 170(a) which is taken as a direct charitable deduction for  
7 the taxable year under section 170(m).”

8 (3) CONFORMING AMENDMENT.—Subsection (d)  
9 of section 63 of such Code is amended by striking  
10 “and” at the end of paragraph (1), by striking the  
11 period at the end of paragraph (2) and inserting “,  
12 and”, and by adding at the end thereof the following  
13 new paragraph:

14 “(3) the direct charitable deduction.”

15 (c) EFFECTIVE DATE.—The amendments made by  
16 this section shall apply to taxable years beginning after  
17 the date of the enactment of this Act.

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