

107TH CONGRESS  
2D SESSION

# H. R. 4731

To amend the Internal Revenue Code of 1986 to allow a deduction from gross income to individuals who do not itemize deductions.

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IN THE HOUSE OF REPRESENTATIVES

MAY 14, 2002

Mr. WU 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 a deduction from gross income to individuals who do not itemize deductions.

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. DEDUCTION FOR CHARITABLE CONTRIBU-**  
4 **TIONS TO BE ALLOWED TO INDIVIDUALS WHO**  
5 **DO NOT ITEMIZE DEDUCTIONS.**

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

1       “(m) DEDUCTION FOR INDIVIDUALS NOT ITEMIZING  
2 DEDUCTIONS.—

3           “(1) IN GENERAL.—In the case of an individual  
4 who does not itemize his deductions for the taxable  
5 year, there shall be taken into account as a direct  
6 charitable deduction under section 63 an amount  
7 equal to the amount allowable under subsection (a)  
8 for the taxable year for cash contributions.”.

9       (b) DIRECT CHARITABLE DEDUCTION.—

10           (1) IN GENERAL.—Subsection (b) of section 63  
11 of such Code is amended by striking “and” at the  
12 end of paragraph (1), by striking the period at the  
13 end of paragraph (2) and inserting “, and”, and by  
14 adding at the end thereof the following new para-  
15 graph:

16           “(3) the direct charitable deduction.”.

17           (2) DEFINITION.—Section 63 of such Code is  
18 amended by redesignating subsection (g) as sub-  
19 section (h) and by inserting after subsection (f) the  
20 following new subsection:

21           “(g) DIRECT CHARITABLE DEDUCTION.—For pur-  
22 poses of this section, the term ‘direct charitable deduction’  
23 means that portion of the amount allowable under section  
24 170(a) which is taken as a direct charitable deduction for  
25 the taxable year under section 170(m).”.

1           (3) CONFORMING AMENDMENT.—Subsection (d)  
2           of section 63 of such Code is amended by striking  
3           “and” at the end of paragraph (1), by striking the  
4           period at the end of paragraph (2) and inserting “,  
5           and”, and by adding at the end thereof the following  
6           new paragraph:  
7           “(3) the direct charitable deduction.”.  
8           (c) EFFECTIVE DATE.—The amendments made by  
9           this section shall apply to taxable years beginning after  
10          December 31, 2001.

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