

111TH CONGRESS
1ST SESSION

H. R. 87

To amend the Internal Revenue Code of 1986 to allow taxpayers to make contributions to the Federal Government on their income tax returns.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 2009

Mr. CAMPBELL (for himself, Mr. BURTON of Indiana, Mr. DAVIS of Tennessee, and Mr. JONES) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow taxpayers to make contributions to the Federal Government on their income tax returns.

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 “Put Your Money
5 Where Your Mouth Is Act of 2009”.

6 **SEC. 2. DONATION TO THE FEDERAL GOVERNMENT**
7 **THROUGH THE INCOME TAX SYSTEM.**

8 (a) GENERAL RULE.—Subchapter A of chapter 61 of
9 the Internal Revenue Code of 1986 (relating to returns

1 tion made by such taxpayer to the United States on the
2 last date prescribed for filing the return of tax imposed
3 by subtitle A (determined without regard to extensions)
4 or, if later, the date the return is filed.”.

5 (b) CLERICAL AMENDMENT.—The table of parts for
6 subchapter A of chapter 61 of such Code is amended by
7 adding at the end thereof the following new item:

“PART IX. DONATION TO THE FEDERAL GOVERNMENT.”.

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

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