

115TH CONGRESS
1ST SESSION

H. CON. RES. 34

Recognizing the 100th anniversary of the charitable contribution deduction.

IN THE HOUSE OF REPRESENTATIVES

MARCH 17, 2017

Mr. LEWIS of Georgia (for himself and Mr. TIBERI) submitted the following concurrent resolution; which was referred to the Committee on Ways and Means

CONCURRENT RESOLUTION

Recognizing the 100th anniversary of the charitable contribution deduction.

Whereas the deduction for charitable contributions is one of the oldest preferences in tax law;

Whereas the evolution of a tax exemption related to charity and philanthropy began at the end of the 19th century during consideration of the Tariff Act of 1894;

Whereas the Sixteenth Amendment to the Constitution was ratified in 1913 and allowed for Congress to tax income;

Whereas following the ratification of the Sixteenth Amendment, Congress passed the Revenue Act of 1913 which established the income tax system and included an exemption for certain organizations;

Whereas, on October 3, 1917, in response to United States entrance into and the need to finance World War I, the Congress passed the War Revenue Act of 1917;

Whereas the War Revenue Act of 1917 included the first individual income tax deduction in order to ensure that philanthropic efforts continued;

Whereas the charitable deduction empowers individuals to give of their personal income for the benefit of the public;

Whereas individual contributions benefit the arts, humanities, religious institutions, education, human services, the environment, health programs, and many other sectors;

Whereas philanthropy serves as a dynamic force to direct private resources toward addressing the difficult issues and evolving needs of society over a period of time, beyond a single act of good will;

Whereas throughout the 20th century, Democratic and Republican administrations worked to establish what became the Combined Federal Campaign, which seeks to create and support Federal employees' efforts to promote and support philanthropy;

Whereas, in 2015, the largest source of charitable giving was from individual contributions;

Whereas charitable endowments provide foundations and other philanthropic institutions with the flexibility to operate strategically and with a longer term focus for identifying innovative approaches for solving issues at the local, State, national, and international level; and

Whereas philanthropy uniquely contributes to a thriving civil society as an essential partner to Government with deep roots and expansive networks in communities across the country and around the world: Now, therefore, be it

1 *Resolved by the House of Representatives (the Senate*
2 *concurring), That the House of Representatives (the Sen-*
3 *ate concurring)—*

4 (1) reaffirms the importance of encouraging
5 rather than diminishing philanthropic services which
6 respond to the needs of communities; and

7 (2) recognizes the 100th anniversary of the
8 charitable contribution deduction.

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