

103^D CONGRESS
1ST SESSION

H. R. 152

To amend the Internal Revenue Code of 1986 to restore and make permanent the deduction for charitable contributions by nonitemizers.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 1993

Mr. CRANE 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 restore and make permanent the deduction for charitable contributions by nonitemizers.

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. RESTORATION OF DIRECT CHARITABLE DE-**
4 **DUCTION.**

5 (a) IN GENERAL.—Subsection (b) of section 63 of the
6 Internal Revenue Code of 1986 (defining taxable income)
7 is amended by striking out “and” at the end of paragraph
8 (1), by striking out the period at the end of paragraph
9 (2) and inserting in lieu thereof “, and”, and by adding
10 at the end thereof the following new paragraph:

1 “(3) the direct charitable deduction.”

2 (b) DEDUCTION MADE PERMANENT.—Paragraph (4)
3 of section 170(i) of such Code (relating to rule for
4 nonitemization of deductions) is amended to read as fol-
5 lows:

6 “(4) APPLICATION OF SECTION.—The provi-
7 sions of this section shall apply to—

8 “(A) contributions made after December
9 31, 1981, and before January 1, 1987, and

10 “(B) contributions made after December
11 31, 1992.”

12 (c) TECHNICAL AMENDMENT.—Subsection (d) of sec-
13 tion 63 of such Code (defining itemized deductions) is
14 amended by striking out “and” at the end of paragraph
15 (1), by striking out the period at the end of paragraph
16 (2) and inserting in lieu thereof “, and”, and by adding
17 at the end thereof the following new paragraph:

18 “(3) the direct charitable deduction.”

19 (d) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to contributions made after De-
21 cember 31, 1992, in taxable years ending after such date.

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