

103^D CONGRESS
1ST SESSION

H. R. 2903

To amend the Internal Revenue Code of 1986 to provide that the percentage limitations on the charitable deduction shall not apply to contributions for purposes of disaster relief, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 5, 1993

Mr. TALENT 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 provide that the percentage limitations on the charitable deduction shall not apply to contributions for purposes of disaster relief, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That (a) subsection (b) of section 170 of the Internal Rev-
4 enue Code of 1986 (relating to percentage limitations) is
5 amended by adding at the end thereof the following new
6 paragraph:

7 “(3) LIMITATIONS NOT APPLICABLE TO DISAS-
8 TER-RELIEF CONTRIBUTIONS.—

1 “(A) IN GENERAL.—The preceding provi-
2 sions of this subsection shall not limit the
3 amount deductible under subsection (a) for dis-
4 aster-relief contributions.

5 “(B) APPLICATION OF LIMITATION TO
6 OTHER CONTRIBUTIONS.—In applying this sub-
7 section and subsection (d) to contributions
8 other than disaster-relief contributions—

9 “(i) except as provided in clause (ii),
10 disaster-relief contributions shall be dis-
11 regarded, and

12 “(ii) the taxpayer’s contribution base
13 (or, in the case of a corporation, the tax-
14 payer’s taxable income) shall be reduced by
15 the amount of the taxpayer’s disaster-relief
16 contributions.

17 “(C) DISASTER-RELIEF CONTRIBUTION.—
18 For purposes of this paragraph, the term ‘dis-
19 aster-relief contribution’ means any charitable
20 contribution if—

21 “(i) such contribution is to be used by
22 the donee in providing disaster relief on ac-
23 count of a disaster occurring in an area
24 which has been determined by the Presi-
25 dent of the United States to warrant as-

1 sistance by the Federal Government under
2 the Disaster Relief and Emergency Assist-
3 ance Act, and

4 “(ii) the taxpayer receives from the
5 donee a written statement that its use of
6 such contribution will be in accordance
7 with the provisions of clause (i).”

8 (b)(1) Subsection (a) of section 62 of such Code is
9 amended by inserting after paragraph (14) the following
10 new paragraph:

11 “(15) DISASTER-RELIEF CHARITABLE CON-
12 TRIBUTIONS.—The deduction allowed under section
13 170 for disaster-relief contributions (as defined in
14 section 170(b)(3)(C)).”

15 (2)(A) Subsection (a) of section 1402 of such Code
16 is amended by striking “and” at the end of paragraph
17 (14), by striking the period at the end of paragraph (15)
18 and inserting “and”, and by inserting after paragraph
19 (15) the following new paragraph:

20 “(16) the deduction under section 170 for dis-
21 aster-relief contributions (as defined in section
22 170(b)(3)(C)) shall be allowed.”

23 (B) Subsection (a) of section 211 of the Social Secu-
24 rity Act is amended by inserting after paragraph (15) the
25 following new paragraph:

1 “(16) The deduction under section 170 of such
2 Code for disaster-relief contributions (as defined in
3 section 170(b)(3)(C) of such Code) shall be al-
4 lowed.”

5 (c) The amendments made by this section shall apply
6 to contributions made after December 31, 1992.

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