

103^D CONGRESS
2^D SESSION

H. R. 3871

To repeal the substantiation requirement for the deduction of certain charitable contributions which was added by the Revenue Reconciliation Act of 1993.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 22, 1994

Mr. ARMEY (for himself, Mr. COMBEST, Mr. LINDER, Mr. DELAY, Mr. KING, Mr. HOEKSTRA, Mr. WALKER, Mr. BACHUS of Alabama, Mr. HANCOCK, Mr. SMITH of Michigan, Mr. LEVY, Mr. BONILLA, Mr. CRANE, and Mr. LIGHTFOOT) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To repeal the substantiation requirement for the deduction of certain charitable contributions which was added by the Revenue Reconciliation Act of 1993.

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. REPEAL OF SUBSTANTIATION REQUIREMENT**
4 **FOR DEDUCTION OF CERTAIN CHARITABLE**
5 **CONTRIBUTIONS.**

6 Section 13172 of the Revenue Reconciliation Act of
7 1993 (and the amendment made by such section) are here-
8 by repealed; and the Internal Revenue Code of 1986 shall

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1 be applied as if such section (and amendment) had never
2 been enacted.

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