

106TH CONGRESS
1ST SESSION

H. R. 969

To amend the Internal Revenue Code of 1986 to increase the amount of the charitable contribution deduction, to allow such deduction to individuals who do not itemize other deductions, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 3, 1999

Mr. SOUDER (for himself, Mrs. MYRICK, Mr. LARGENT, Mr. MCINTOSH, Mr. WELLER, Mr. PITTS, Mr. HOSTETTLER, Mr. COBURN, Mrs. KELLY, Mr. ENGLISH, Mrs. CHENOWETH, Mr. DUNCAN, Mr. KOLBE, Mr. BURTON of Indiana, Mr. WELDON of Florida, Mr. WICKER, Mrs. EMERSON, Mr. COX, Mr. CHABOT, Mr. PAUL, and Mr. CALVERT) 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 increase the amount of the charitable contribution deduction, to allow such deduction to individuals who do not itemize other deductions, 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 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Giving Incentive and
5 Volunteer Empowerment (GIVE) Act”.

1 **SEC. 2. MODIFICATIONS TO DEDUCTION FOR CHARITABLE**
2 **CONTRIBUTIONS.**

3 (a) INCREASE IN AMOUNT OF DEDUCTION FOR INDI-
4 VIDUALS.—Paragraph (1) of section 170(a) of the Inter-
5 nal Revenue Code of 1986 is amended by adding at the
6 end the following: “In the case of an individual, the
7 amount of each charitable contribution shall be treated for
8 purposes of this section as being equal to 120 percent of
9 the amount of such contribution which (but for this sen-
10 tence) would otherwise be taken into account under this
11 section.”

12 (b) CONTRIBUTIONS MADE AFTER CLOSE OF TAX-
13 ABLE YEAR.—Subsection (a) of section 170 of such Code
14 is amended by adding at the end the following new para-
15 graph:

16 “(4) TIME WHEN CONTRIBUTIONS DEEMED
17 MADE.—The taxpayer may elect to treat any chari-
18 table contribution which is made not later than the
19 time prescribed by law for filing the return for the
20 taxable year (not including extensions thereof) as
21 being made on the last day of such taxable year.
22 Such an election, once made, shall be irrevocable.”

23 (c) DEDUCTION ALLOWED TO INDIVIDUALS WHO DO
24 NOT ITEMIZE OTHER DEDUCTIONS.—

25 (1) IN GENERAL.—Section 170 of such Code is
26 amended by redesignating subsection (m) as sub-

1 section (n) and by inserting after subsection (l) the
2 following new subsection:

3 “(m) DEDUCTION FOR INDIVIDUALS NOT ITEMIZING
4 DEDUCTIONS.—In the case of an individual who does not
5 itemize his deductions for the taxable year, the amount
6 allowable under subsection (a) for the taxable year shall
7 be taken into account as a direct charitable deduction
8 under section 63 to the extent such amount exceeds
9 \$1,000 (\$2,000 in the case of a joint return).”

10 (2) DIRECT CHARITABLE DEDUCTION.—

11 (A) IN GENERAL.—Subsection (b) of sec-
12 tion 63 of such Code is amended by striking
13 “and” at the end of paragraph (1), by striking
14 the period at the end of paragraph (2) and in-
15 serting “, and”, and by adding at the end
16 thereof the following new paragraph:

17 “(3) the direct charitable deduction.”

18 (B) DEFINITION.—Section 63 of such
19 Code is amended by redesignating subsection
20 (g) as subsection (h) and by inserting after sub-
21 section (f) the following new subsection:

22 “(g) DIRECT CHARITABLE DEDUCTION.—For pur-
23 poses of this section, the term ‘direct charitable deduction’
24 means that portion of the amount allowable under section

1 170(a) which is taken as a direct charitable deduction for
2 the taxable year under section 170(m).”

3 (C) CONFORMING AMENDMENT.—Sub-
4 section (d) of section 63 of such Code is amend-
5 ed by striking “and” at the end of paragraph
6 (1), by striking the period at the end of para-
7 graph (2) and inserting “, and”, and by adding
8 at the end thereof the following new paragraph:
9 “(3) the direct charitable deduction.”

10 (d) CHARITABLE CONTRIBUTION DEDUCTION NOT
11 SUBJECT TO OVERALL LIMITATION ON ITEMIZED DEDUC-
12 TIONS.—Subsection (e) of section 68 of such Code (relat-
13 ing to overall limitation on itemized deductions) is amend-
14 ed by striking “and” at the end of paragraph (2), by strik-
15 ing the period at the end of paragraph (3) and inserting
16 “, and”, and by adding at the end thereof the following
17 new paragraph:

18 “(4) the deduction under section 170 (relating
19 to charitable, etc., contributions and gifts).”

20 (e) EFFECTIVE DATE.—The amendments made by
21 this section shall apply to taxable years beginning after
22 December 31, 1998.

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