

106TH CONGRESS  
2D SESSION

# S. 2077

To amend the Internal Revenue Code of 1986 to allow nonitemizers a deduction for a portion of their charitable contributions.

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IN THE SENATE OF THE UNITED STATES

FEBRUARY 22, 2000

Mr. SANTORUM (for himself and Mr. COVERDELL) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to allow nonitemizers a deduction for a portion of their charitable contributions.

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 “Charitable Giving Tax  
5 Relief Act”.

6 **SEC. 2. DEDUCTION FOR PORTION OF CHARITABLE CON-**  
7 **TRIBUTIONS TO BE ALLOWED TO INDIVID-**  
8 **UALS WHO DO NOT ITEMIZE DEDUCTIONS.**

9 (a) IN GENERAL.—Section 170 of the Internal Rev-  
10 enue Code of 1986 (relating to charitable, etc., contribu-

1 tions and gifts) is amended by redesignating subsection  
 2 (m) as subsection (n) and by inserting after subsection  
 3 (l) the following new subsection:

4       “(m) DEDUCTION FOR INDIVIDUALS NOT ITEMIZING  
 5 DEDUCTIONS.—In the case of an individual who does not  
 6 itemize his deductions for the taxable year, there shall be  
 7 taken into account as a direct charitable deduction under  
 8 section 63 an amount equal to 50 percent of the excess  
 9 of the amount allowable under subsection (a) for the tax-  
 10 able year over \$500.”

11       (b) DIRECT CHARITABLE DEDUCTION.—

12           (1) IN GENERAL.—Subsection (b) of section 63  
 13 of such Code is amended by striking “and” at the  
 14 end of paragraph (1), by striking the period at the  
 15 end of paragraph (2) and inserting “, and”, and by  
 16 adding at the end the following new paragraph:

17           “(3) the direct charitable deduction.”

18           (2) DEFINITION.—Section 63 of such Code is  
 19 amended by redesignating subsection (g) as sub-  
 20 section (h) and by inserting after subsection (f) the  
 21 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           (3) CONFORMING AMENDMENT.—Subsection (d)  
4 of section 63 of such Code is amended by striking  
5 “and” at the end of paragraph (1), by striking the  
6 period at the end of paragraph (2) and inserting “,  
7 and”, and by adding at the end the following new  
8 paragraph:

9           “(3) the direct charitable deduction.”

10          (c) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to taxable years beginning after  
12 the date of the enactment of this Act.

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