

108TH CONGRESS  
1ST SESSION

# H. R. 2067

To amend the Internal Revenue Code of 1986 to allow a deduction from gross income to individuals who do not itemize deductions.

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IN THE HOUSE OF REPRESENTATIVES

MAY 9, 2003

Mr. WU introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow a deduction from gross income to individuals who do not itemize deductions.

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 Deduction  
5 Fairness Act”.

6 **SEC. 2. DEDUCTION FOR CHARITABLE CONTRIBUTIONS TO**  
7 **BE ALLOWED TO INDIVIDUALS WHO DO NOT**  
8 **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.—

6 “(1) IN GENERAL.—In the case of an individual  
7 who does not itemize his deductions for the taxable  
8 year, there shall be taken into account as a direct  
9 charitable deduction under section 63 an amount  
10 equal to the amount allowable under subsection (a)  
11 for the taxable year for cash contributions.”.

12 (b) DIRECT CHARITABLE DEDUCTION.—

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

19 “(3) the direct charitable deduction.”.

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

24 “(g) DIRECT CHARITABLE DEDUCTION.—For pur-  
25 poses of this section, the term ‘direct charitable deduction’

1 means that portion of the amount allowable under section  
2 170(a) which is taken as a direct charitable deduction for  
3 the taxable year under section 170(m).”.

4           (3) CONFORMING AMENDMENT.—Subsection (d)  
5 of section 63 of such Code is amended by striking  
6 “and” at the end of paragraph (1), by striking the  
7 period at the end of paragraph (2) and inserting “,  
8 and”, and by adding at the end thereof the following  
9 new paragraph:

10           “(3) the direct charitable deduction.”.

11           (c) EFFECTIVE DATE.—The amendments made by  
12 this section shall apply to taxable years beginning after  
13 December 31, 2001.

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