



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 the lesser of—

9 “(1) the amount allowable under subsection (a)  
10 for the taxable year, or

11 “(2) the amount of the standard deduction.”

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 fol-  
9 lowing 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 the date of the enactment of this Act.

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