

112TH CONGRESS
1ST SESSION

H. R. 1541

To amend the Internal Revenue Code of 1986 to allow taxpayers to make contributions to the Federal Government on their income tax returns.

IN THE HOUSE OF REPRESENTATIVES

APRIL 14, 2011

Mr. CAMPBELL (for himself, Mr. RIGELL, Mr. STUTZMAN, Mr. YODER, Mr. PEARCE, Mr. FLAKE, Mr. BARTLETT, Mr. LAMBORN, Mr. GIBBS, Mr. DANIEL E. LUNGREN of California, Mr. BENISHEK, Mr. FLEMING, Mr. KING of Iowa, Mr. BURTON of Indiana, Mr. GOHMERT, Mr. HUIZENGA of Michigan, Mr. GINGREY of Georgia, Mr. MCKINLEY, Mr. GOSAR, and Mr. WALBERG) 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 allow taxpayers to make contributions to the Federal Government on their income tax returns.

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 “Put Your Money
5 Where Your Mouth Is Act of 2011”.

1 **SEC. 2. DONATION TO THE FEDERAL GOVERNMENT**
 2 **THROUGH THE INCOME TAX SYSTEM.**

3 (a) GENERAL RULE.—Subchapter A of chapter 61 of
 4 the Internal Revenue Code of 1986 (relating to returns
 5 and records) is amended by adding at the end the fol-
 6 lowing new part:

7 **“PART IX—DONATION TO THE FEDERAL**
 8 **GOVERNMENT**

“Sec. 6097. Donation to the Federal Government.

9 **“SEC. 6097. DONATION TO THE FEDERAL GOVERNMENT.**

10 “(a) GENERAL RULE.—Every taxpayer who makes a
 11 return of the tax imposed by subtitle A for any taxable
 12 year may designate that an amount (not less than \$1) in
 13 addition to any payment of tax for such taxable year shall
 14 be deposited in the general fund of the Treasury and shall
 15 be made available as provided in appropriation Acts.

16 “(b) MANNER AND TIME OF DESIGNATION.—Any
 17 designation under subsection (a) for any taxable year—

18 “(1) shall be made at the time of filing the re-
 19 turn of the tax imposed by subtitle A for such tax-
 20 able year and in such manner as the Secretary may
 21 by regulation prescribe, except that such designation
 22 shall be made either on the first page of the return
 23 or on the page bearing the taxpayer’s signature, and

24 “(2) shall be accompanied by a payment of the
 25 amount so designated.

1 “(c) TREATMENT OF AMOUNTS DESIGNATED.—For
2 purposes of this title, the amount designated by any tax-
3 payer under subsection (a) shall be treated as a contribu-
4 tion made by such taxpayer to the United States on the
5 last date prescribed for filing the return of tax imposed
6 by subtitle A (determined without regard to extensions)
7 or, if later, the date the return is filed.”.

8 (b) CLERICAL AMENDMENT.—The table of parts for
9 subchapter A of chapter 61 of such Code is amended by
10 adding at the end thereof the following new item:

“PART IX. DONATION TO THE FEDERAL GOVERNMENT”.

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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