

113TH CONGRESS
2^D SESSION

H. R. 4493

To amend the Internal Revenue Code of 1986 to expand the definition of minister for purposes of excluding the rental value of a parsonage from gross income to include duly recognized officials of nontheistic spiritual, moral, or ethical organizations.

IN THE HOUSE OF REPRESENTATIVES

APRIL 28, 2014

Mr. CASSIDY 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 expand the definition of minister for purposes of excluding the rental value of a parsonage from gross income to include duly recognized officials of nontheistic spiritual, moral, or ethical organizations.

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 “Faith and Fairness
5 Act of 2014”.

1 **SEC. 2. EXCLUSION OF RENTAL VALUE OF PARSONAGES.**

2 (a) IN GENERAL.—Section 107 of the Internal Rev-
3 enue Code of 1986 is amended by adding at the end the
4 following:

5 “For purposes of this section, the term ‘minister of the
6 gospel’ includes any duly recognized official of a religious,
7 spiritual, moral, or ethical organization (whether theistic
8 or not).”.

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

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