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114TH CONGRESS
1ST SESSION

H. R. 2838

To amend the Internal Revenue Code of 1986 to provide for the deductibility of charitable contributions to agricultural research organizations, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 18, 2015

Mr. NUNES (for himself, Mr. KIND, Mr. BOUSTANY, Mr. THOMPSON of California, Mr. LUCAS, Mrs. NOEM, Mr. DENHAM, Mr. VALADAO, Mr. BLUMENAUER, Mr. LAMALFA, Mr. PETERSON, Ms. JENKINS of Kansas, and Mr. MARCHANT) 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 provide for the deductibility of charitable contributions to agricultural research organizations, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Charitable Agricultural Research Act''.

SEC. 2. DEDUCTIBILITY OF CHARITABLE CONTRIBUTIONS TO AGRICULTURAL RESEARCH ORGANIZATIONS.

(a) IN GENERAL.—Section 170(b)(1)(A)(iii) of the Internal Revenue Code of 1986 is amended to read as follows:

"(iii) an organization the principal purpose or functions of which are the providing of medical or hospital care or medical education or medical research, or agricultural research, if the organization is a hospital, or if the organization is a medical or agricultural research organization directly engaged in the continuous active conduct of medical or agricultural research in conjunction with a hospital (in the case of medical research) or college or university of agriculture (in the case of agricultural research), and during the calendar year in which the contribution is made such organization is committed to spend such contributions for such research before January 1 of the fifth calendar year which begins after the date such contribution is made,".

(b) EXPENDITURES TO INFLUENCE LEGISLATION.—Section 501(h)(4)(B) of the Internal Revenue Code of 1986 is amended by striking ''organizations)'' and inserting ''organizations; and colleges or universities of agriculture and agricultural research organizations)''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to contributions made on and after the date of the enactment of this Act.

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