

114TH CONGRESS
1ST SESSION

H. R. 3407

To amend the Internal Revenue Code of 1986 to remove the deduction for charitable contributions from the overall limitation on itemized deductions.

IN THE HOUSE OF REPRESENTATIVES

JULY 29, 2015

Mr. SENSENBRENNER (for himself, Mr. HARPER, and Mr. JONES) 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 remove the deduction for charitable contributions from the overall limitation on itemized 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. CHARITABLE DEDUCTION EXCEPTION TO**
4 **OVERALL LIMITATION ON ITEMIZED DEDUC-**
5 **TIONS.**

6 (a) IN GENERAL.—Subsection (c) of section 68 of the
7 Internal Revenue Code of 1986 is amended by striking
8 “and” at the end of paragraph (2), by striking the period
9 at the end of paragraph (3) and inserting “, and”, and
10 by adding at the end the following:

1 “(4) the deduction under section 170 (relating
2 to charitable, etc., contributions and gifts).”.

3 (b) **EFFECTIVE DATE.**—The amendment made by
4 this section shall apply to taxable years beginning after
5 December 31, 2014.

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