

114TH CONGRESS
1ST SESSION

S. 2370

To prohibit the Internal Revenue Service from modifying or amending the standards and regulations governing the substantiation of charitable contributions.

IN THE SENATE OF THE UNITED STATES

DECEMBER 8, 2015

Mr. ROBERTS introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To prohibit the Internal Revenue Service from modifying or amending the standards and regulations governing the substantiation of charitable contributions.

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 “Protecting Charitable
5 Contributions Act of 2015”.

1 **SEC. 2. PROHIBITION OF IRS MODIFICATION OF STAND-**
2 **ARDS AND REGULATIONS FOR SUBSTAN-**
3 **TIATION OF CHARITABLE CONTRIBUTIONS.**

4 (a) **IN GENERAL.**—The definitions and regulations in
5 effect on January 1, 2015, under section 170(f)(8) of the
6 Internal Revenue Code of 1986 (relating to the substan-
7 tiation of charitable contributions in excess of \$250) shall
8 apply on and after the date of the enactment of this Act.

9 (b) **PROHIBITION OF ANY MODIFICATION.**—The Sec-
10 retary of the Treasury shall not issue, revise, or finalize
11 any regulation (including the proposed regulations pub-
12 lished in the Federal Register on September 17, 2015 (80
13 Fed. Reg. 55802)), revenue ruling, or other guidance not
14 limited to a particular taxpayer relating to the definitions
15 and regulations specified in subsection (a).

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