

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 1104
OFFERED BY MR. RYAN OF WISCONSIN**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Fair Treatment for
3 All Gifts Act”.

**4 SEC. 2. DEDUCTION FROM GIFT TAX FOR GIFTS MADE TO
5 CERTAIN EXEMPT ORGANIZATIONS.**

6 (a) IN GENERAL.—Section 2522(a) of the Internal
7 Revenue Code of 1986 is amended by striking the period
8 at the end of paragraph (4) and inserting a semi-colon
9 and by inserting after paragraph (4) the following new
10 paragraph:

11 “(5) an organization described in paragraph
12 (4), (5), or (6) of section 501(c) and exempt from
13 tax under section 501(a).”.

14 (b) EFFECTIVE DATE.—The amendments made by
15 subsection (a) shall apply to gifts made after the date of
16 the enactment of this Act.

17 (c) NO INFERENCE.—Nothing in the amendments
18 made by subsection (a) shall be construed to create any

1 inference with respect to whether any transfer of property
2 (whether made before, on, or after the date of the enact-
3 ment of this Act) to an organization described in para-
4 graph (4), (5), or (6) of section 501(c) of the Internal
5 Revenue Code of 1986 is a transfer of property by gift
6 for purposes of chapter 12 of such Code.

