

115TH CONGRESS
2D SESSION

H. R. 6460

To amend the Internal Revenue Code of 1986 to repeal the inclusion of certain fringe benefit expenses for which a deduction is disallowed in unrelated business taxable income.

IN THE HOUSE OF REPRESENTATIVES

JULY 19, 2018

Mr. WALKER (for himself, Mr. BARR, Mrs. HARTZLER, and Mr. ROUZER) 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 repeal the inclusion of certain fringe benefit expenses for which a deduction is disallowed in unrelated business taxable income.

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 “Lessen Impediments
5 from Taxes for Charities Act” or the “LIFT for Charities
6 Act”.

1 **SEC. 2. REPEAL OF INCLUSION OF CERTAIN FRINGE BEN-**
2 **EFIT EXPENSES IN UNRELATED BUSINESS**
3 **TAXABLE INCOME.**

4 (a) **IN GENERAL.**—Section 512(a) of the Internal
5 Revenue Code of 1986 is amended by striking paragraph
6 (7).

7 (b) **EFFECTIVE DATE.**—The amendment made by
8 this section shall take effect as if included in the amend-
9 ments made by section 13703 of Public Law 115–97.

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