

115TH CONGRESS  
1ST SESSION

# S. 2123

To amend the Internal Revenue Code of 1986 to allow above-the-line deductions for charitable contributions for individuals not itemizing deductions.

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IN THE SENATE OF THE UNITED STATES

NOVEMBER 14, 2017

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

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## A BILL

To amend the Internal Revenue Code of 1986 to allow above-the-line deductions for charitable contributions for individuals not itemizing 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. SHORT TITLE.**

4       This Act may be cited as the “Universal Charitable  
5       Giving Act of 2017”.

1 **SEC. 2. ALLOWING ABOVE-THE-LINE DEDUCTIONS FOR**  
2 **CHARITABLE CONTRIBUTIONS FOR INDIVID-**  
3 **UALS NOT ITEMIZING DEDUCTIONS.**

4 (a) IN GENERAL.—Subsection (a) of section 62 of the  
5 Internal Revenue Code of 1986 is amended by inserting  
6 after paragraph (21) the following new paragraph:

7 “(22) CHARITABLE CONTRIBUTIONS FOR INDIVIDUALS NOT ITEMIZING DEDUCTIONS.—In the case  
8 of an individual who does not elect to itemize his de-  
9 ductions for the taxable year, the deduction allowed  
10 by section 170. The preceding sentence shall not  
11 apply to any deduction in excess of an amount equal  
12 to the product of  $\frac{1}{3}$  and the standard deduction for  
13 such individual.”.

14 (b) EFFECTIVE DATE.—The amendment made by  
15 this section shall apply with respect to taxable years begin-  
16 ning after the date of enactment of this Act.

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