IA

116TH CONGRESS
1ST SESSION

H. J. RES. 67

Disapproving the rule submitted by the Internal Revenue Service relating to charitable contribution and estate tax deductions under section 170 when a taxpayer receives or expects to receive a corresponding state or local tax credit.

IN THE HOUSE OF REPRESENTATIVES

JUNE 19, 2019

Mr. GOTTHEIMER (for himself and Mr. KING of New York) submitted the following joint resolution; which was referred to the Committee on Ways and Means

JOINT RESOLUTION

Disapproving the rule submitted by the Internal Revenue Service relating to charitable contribution and estate tax deductions under section 170 when a taxpayer receives or expects to receive a corresponding state or local tax credit.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That Congress disapproves the rule submitted by the Internal Revenue Service relating to charitable contribution and estate tax deductions under section 170 of the Internal Revenue Code of 1986 when a taxpayer receives or expects to receive a corresponding state or local tax credit (published at 84 Fed. Reg. 27513 (June 13, 2019)), and such rule shall have no force or effect.

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