

116TH CONGRESS
1ST SESSION

H. R. 4415

To provide a temporary increase in the limitation on deductible contributions made for relief efforts related to Hurricane Dorian.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 19, 2019

Mr. DIAZ-BALART (for himself, Ms. SHALALA, and Mr. SPANO) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To provide a temporary increase in the limitation on deductible contributions made for relief efforts related to Hurricane Dorian.

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. TEMPORARY INCREASE IN LIMITATION ON DE-**
4 **DUCTIBLE CONTRIBUTIONS MADE FOR RE-**
5 **LIEF EFFORTS RELATED TO HURRICANE DO-**
6 **RIAN.**

7 (a) SUSPENSION OF CURRENT LIMITATION.—Except
8 as otherwise provided in paragraph (2), qualified contribu-
9 tions shall be disregarded in applying subsections (b) and
10 (d) of section 170 of the Internal Revenue Code of 1986.

1 (b) APPLICATION OF INCREASED LIMITATION.—For
2 purposes of section 170 of the Internal Revenue Code of
3 1986—

4 (1) INDIVIDUALS.—In the case of an indi-
5 vidual—

6 (A) LIMITATION.—Any qualified contribu-
7 tion shall be allowed as a deduction only to the
8 extent that the aggregate of such contributions
9 does not exceed the excess of the taxpayer's
10 contribution base (as defined in subparagraph
11 (H) of section 170(b)(1) of such Code) over the
12 amount of all other charitable contributions al-
13 lowed under section 170(b)(1) of such Code.

14 (B) CARRYOVER.—If the aggregate
15 amount of qualified contributions made in the
16 contribution year (within the meaning of section
17 170(d)(1) of such Code) exceeds the limitation
18 of subparagraph (A), such excess shall be added
19 to the excess described in section
20 170(b)(1)(G)(ii).

21 (2) CORPORATIONS.—In the case of a corpora-
22 tion—

23 (A) LIMITATION.—Any qualified contribu-
24 tion shall be allowed as a deduction only to the
25 extent that the aggregate of such contributions

1 does not exceed the excess of the taxpayer's
 2 taxable income (as determined under paragraph
 3 (2) of section 170(b) of such Code) over the
 4 amount of all other charitable contributions al-
 5 lowed under such paragraph.

6 (B) CARRYOVER.—If the aggregate
 7 amount of qualified contributions made in the
 8 contribution year (within the meaning of section
 9 170(d)(2) of such Code) exceeds the limitation
 10 of subparagraph (A), such excess shall be ap-
 11 propriately taken into account under section
 12 170(d)(2) subject to the limitations thereof.

13 (c) QUALIFIED CONTRIBUTIONS.—

14 (1) IN GENERAL.—For purposes of this section,
 15 the term “qualified contribution” means any chari-
 16 table contribution (as defined in section 170(c) of
 17 the Internal Revenue Code of 1986) if—

18 (A) such contribution—

19 (i) is made after August 23, 2019,
 20 and before January 1, 2020, in cash to an
 21 organization described in section
 22 170(b)(1)(A) of such Code, and

23 (ii) is made for relief efforts related to
 24 Hurricane Dorian,

1 (B) the taxpayer obtains from such organi-
2 zation contemporaneous written acknowledg-
3 ment (within the meaning of section 170(f)(8)
4 of such Code) that such contribution was used
5 (or is to be used) for relief efforts described in
6 subparagraph (A)(ii), and

7 (C) the taxpayer has elected the applica-
8 tion of this subsection with respect to such con-
9 tribution.

10 (2) EXCEPTION.—Such term shall not include a
11 contribution by a donor if the contribution is—

12 (A) to an organization described in section
13 509(a)(3) of the Internal Revenue Code of
14 1986, or

15 (B) for the establishment of a new, or
16 maintenance of an existing, donor advised fund
17 (as defined in section 4966(d)(2) of such Code).

18 (3) APPLICATION OF ELECTION TO PARTNER-
19 SHIPS AND S CORPORATIONS.—In the case of a part-
20 nership or S corporation, the election under para-
21 graph (1)(C) shall be made separately by each part-
22 ner or shareholder.

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