

116TH CONGRESS  
1ST SESSION

# H. R. 651

To amend the Internal Revenue Code of 1986 to allow the deduction for charitable contributions as an above-the-line deduction.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 17, 2019

Mr. SMITH of New Jersey (for himself and Mr. CUELLAR) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow the deduction for charitable contributions as an above-the-line deduction.

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 “Charitable Giving Tax  
5       Deduction Act”.

1 **SEC. 2. DEDUCTION FOR CHARITABLE CONTRIBUTIONS AL-**  
 2 **LOWED IN DETERMINING ADJUSTED GROSS**  
 3 **INCOME.**

4 (a) IN GENERAL.—Section 62(a) of the Internal Rev-  
 5 enue Code of 1986 is amended by inserting after para-  
 6 graph (7) the following new paragraph:

7 “(8) CHARITABLE CONTRIBUTIONS.—The de-  
 8 duction allowed under section 170.”.

9 (b) CONFORMING AMENDMENT.—Section  
 10 170(b)(1)(H) of such Code is amended by striking “(com-  
 11 puted without regard to any net operating loss carryback  
 12 to the taxable year under section 172).” and inserting the  
 13 following: “determined without regard to—

14 “(i) section 62(a)(8), and

15 “(ii) any net operating loss carryback  
 16 to the taxable year under section 172.”.

17 (c) EFFECTIVE DATE.—The amendment made by  
 18 this section shall apply to taxable years beginning after  
 19 December 31, 2018.

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