

116<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 7324

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 HOUSE OF REPRESENTATIVES

JUNE 24, 2020

Mr. WALKER (for himself and Mr. PAPPAS) 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 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 Giving Pan-  
5 demic Response Act”.

1 **SEC. 2. ABOVE-THE-LINE DEDUCTION FOR CHARITABLE**  
2 **CONTRIBUTIONS FOR INDIVIDUALS NOT**  
3 **ITEMIZING DEDUCTIONS.**

4 (a) IN GENERAL.—Paragraph (22) of section 62(a)  
5 of the Internal Revenue Code of 1986 is amended to read  
6 as follows:

7 “(22) CHARITABLE CONTRIBUTIONS FOR INDI-  
8 VIDUALS NOT ITEMIZING DEDUCTIONS.—

9 “(A) IN GENERAL.—In the case of an indi-  
10 vidual who does not elect to itemize deductions  
11 for the taxable year, the deduction allowed by  
12 section 170 with respect to charitable contribu-  
13 tions (as defined in section 170(c)) made dur-  
14 ing the period beginning on January 1, 2019,  
15 and ending on December 31, 2020.

16 “(B) CERTAIN 2020 CONTRIBUTIONS DE-  
17 DUCTIBLE IN 2019.—For purposes of this para-  
18 graph, an individual may elect to treat any  
19 charitable contributions (as so defined) made  
20 after December 31, 2019, and before July 15,  
21 2020, as made in calendar year 2019 (and not  
22 to claim a deduction for such contributions in  
23 2020).

24 “(C) AMENDED RETURN PERMITTED.—In  
25 the case of an individual who has filed the re-  
26 turn of tax for 2019 and who did not elect to

1 itemize deductions on such return, such indi-  
2 vidual may file an amended return for such  
3 year in order to apply subparagraph (A) or to  
4 make the election under clause (i) (or both).

5 “(D) LIMITATION.—The deduction to  
6 which subparagraph (A) applies for any taxable  
7 year (after the application of subparagraph  
8 (B)) shall not exceed an amount equal to  $\frac{1}{3}$  of  
9 the amount of the standard deduction with re-  
10 spect to such individual for such taxable year.”.

11 (b) CONFORMING AMENDMENT.—Section 62 of the  
12 Internal Revenue Code of 1986 is amended by striking  
13 subsection (f).

14 (c) EFFECTIVE DATE.—The amendments made by  
15 this section shall apply to charitable contributions (as de-  
16 fined in section 170(c) of the Internal Revenue Code of  
17 1986) made after December 31, 2018.

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