

118TH CONGRESS
2D SESSION

H. R. 1432

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 18, 2024

Received

AN ACT

To amend the Internal Revenue Code of 1986 to provide for the deductibility of charitable contributions to certain organizations for members of the Armed Forces.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “VSO Equal Tax Treat-
3 ment Act” or as the “VETT Act”.

4 **SEC. 2. DEDUCTIBILITY OF CHARITABLE CONTRIBUTIONS**
5 **TO CERTAIN ORGANIZATIONS FOR MEMBERS**
6 **OF THE ARMED FORCES.**

7 (a) IN GENERAL.—Section 170(c) of the Internal
8 Revenue Code of 1986 is amended by inserting after para-
9 graph (5) the following new paragraph:

10 “(6) An organization described in section
11 501(c)(19) that is a federally chartered corpora-
12 tion.”.

13 (b) PERCENTAGE LIMITATION.—Section
14 170(b)(1)(A) of the Internal Revenue Code of 1986 is
15 amended by striking “or” at the end of clause (viii), by
16 adding “or” at the end of clause (ix), and by inserting
17 after clause (ix) the following new clause:

18 “(x) an organization described in sec-
19 tion 501(c)(19) that is a federally char-
20 tered corporation,”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 the date of the enactment of this Act.

Passed the House of Representatives September 17,
2024.

Attest: KEVIN F. MCCUMBER,
Clerk.