

Union Calendar No. 286

118TH CONGRESS
2D SESSION

H. R. 1432

[Report No. 118–351]

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.

IN THE HOUSE OF REPRESENTATIVES

MARCH 7, 2023

Mr. WENSTRUP (for himself and Mr. PANETTA) introduced the following bill;
which was referred to the Committee on Ways and Means

JANUARY 18, 2024

Additional sponsors: Mr. GROTHMAN, Mr. MURPHY, Mrs. MILLER of West Virginia, Mr. CAREY, Ms. SEWELL, Mr. DAVIS of Illinois, Mr. CROW, Mr. TONY GONZALES of Texas, Mr. CARBAJAL, Mr. DAVIS of North Carolina, Mr. RYAN, Mr. BAIRD, Mrs. MILLER-MEEKS, and Mr. FITZPATRICK

JANUARY 18, 2024

Reported with an amendment, committed to the Committee of the Whole
House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

[For text of introduced bill, see copy of bill as introduced on March 7, 2023]

A BILL

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,*

3 **SECTION 1. SHORT TITLE.**

4 *This Act may be cited as the “VSO Equal Tax Treat-*
 5 *ment Act” or as the “VETT Act”.*

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

9 *(a) IN GENERAL.—Section 170(c) of the Internal Rev-*
 10 *enue Code of 1986 is amended by inserting after paragraph*
 11 *(5) the following new paragraph:*

12 *“(6) An organization described in section*
 13 *501(c)(19) that is a federally chartered corporation.”.*

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

19 *“(x) an organization described in sec-*
 20 *tion 501(c)(19) that is a federally chartered*
 21 *corporation,”.*

22 *(c) EFFECTIVE DATE.—The amendments made by this*
 23 *section shall apply to taxable years beginning after the date*
 24 *of the enactment of this Act.*

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