

infant nutrition, and the greater the duration of breastfeeding, the lower the odds of pediatric overweight and obesity;

Whereas according to the CDC less than half of mothers who work full time exclusively breastfeed their newborns;

Whereas according to the CDC, support for lactation at work benefits individual families as well as employers via improved productivity and staff loyalty, enhanced public image of the employer, and decreased absenteeism, health care costs, and employee turnover;

Whereas studies show that one-third of children and adolescents in the United States are obese or overweight and healthy lifestyle habits, including healthy eating and physical activity, can lower the risk of becoming obese and developing related diseases;

Whereas studies report that family rituals, such as sitting down to dinner together and sharing activities on weekends and holidays, positively influence children's health and development, and that children who ate dinner with their family every day consumed nearly a full serving more of fruits and vegetables per day than those who never ate family dinners or only did so occasionally;

Whereas furthermore, unpaid family caregivers will likely continue to be the largest source of long-term care services in the United States for elderly United States citizens and are estimated by the Department of Health and Human Service to reach 37,000,000 caregivers by 2050, an increase of 85 percent from 2000, as an increasing number of baby boomers reach retirement age in record numbers; and

Whereas the month of October would be an appropriate month to designate as "National Work and Family Month": Now, therefore, be it

Resolved, That the House of Representatives—

(1) supports the designation of "National Work and Family Month";

(2) recognizes the importance of balancing work and family to job productivity and healthy families;

(3) recognizes that an important job characteristic is a work schedule that allows employees to spend time with families;

(4) supports the goals and ideas of "National Family and Work Month", and urges public officials, employers, employees, and the general public to work together to achieve more balance between work and family; and

(5) requests that the President issue a proclamation calling upon the people of the United States to observe "National Work and Family Month" with appropriate ceremonies and activities.

The resolution was agreed to.

AMENDMENT TO THE PREAMBLE OFFERED BY
MR. ALTMIRE

Mr. ALTMIRE. I have an amendment to the preamble at the desk.

The Clerk read as follows:

Amendment to the preamble offered by Mr. ALTMIRE:

In the preamble, strike the tenth through fourteenth Whereas clauses, and insert the following:

Whereas according to a Centers for Disease Control and Prevention (CDC) report, less than half of mothers who work full time exclusively breastfeed their newborns, although support for lactation at work benefits individual families as well as employers via improved productivity and staff loyalty, and decreased absenteeism and employee turnover;

Whereas according to the CDC, breastfeeding is the most beneficial form of

infant nutrition, and the greater the duration of breastfeeding, the lower the odds of pediatric obesity;

Whereas studies report that family rituals, such as sitting down to dinner together, positively influence children's health and development, and that healthy lifestyle habits, including healthy eating and physical activity, can lower the risk of becoming obese and developing related diseases;

Mr. ALTMIRE (during the reading). Mr. Speaker, I ask unanimous consent that the reading of the amendment be dispensed with.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Pennsylvania?

There was no objection.

The amendment to the preamble was agreed to.

A motion to reconsider was laid on the table.

GENERAL LEAVE

Mr. ALTMIRE. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and to insert extraneous material into the RECORD on the matters that were just considered.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Pennsylvania?

There was no objection.

CHARITY ENHANCEMENT ACT OF 2008

Mr. LEWIS of Georgia. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 7083) to amend the Internal Revenue Code of 1986 to enhance charitable giving and improve disclosure and tax administration.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 7083

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE, ETC.

(a) SHORT TITLE.—This Act may be cited as the "Charity Enhancement Act of 2008".

(b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) TABLE OF CONTENTS.—The table of contents for this Act is as follows:

Sec. 1. Short title, etc.

Sec. 2. Funds advised by certain public charities and governmental entities not treated as donor advised funds.

Sec. 3. Certain scholarship distributions from donor advised funds not treated as taxable distributions.

Sec. 4. Repeal of special written acknowledgment requirement for charitable contributions to donor advised funds.

Sec. 5. Reasonable compensation paid by supporting organizations to substantial contributors not treated as an excess benefit.

Sec. 6. Exception from holdings and payout requirements for longstanding, fully funded type III supporting organizations.

Sec. 7. Contributions by Indian tribal governments treated same as contributions by States.

Sec. 8. Electronic filing of exempt organization annual returns.

Sec. 9. Expansion of bad check penalty to electronic payments, etc.

SEC. 2. FUNDS ADVISED BY CERTAIN PUBLIC CHARITIES AND GOVERNMENTAL ENTITIES NOT TREATED AS DONOR ADVISED FUNDS.

(a) IN GENERAL.—Subparagraph (B) of section 4966(d)(2) is amended by striking "or" at the end of clause (i), by striking the period at the end of clause (ii) and inserting ", or", and by adding at the end the following new clause:

"(iii) if all contributions to such fund or account have been made, and all advisory privileges referred to in subparagraph (A)(iii) with respect to such fund or account have been exercised, by either—

"(I) one or more organizations described in clause (i), (ii), (iii), (iv), or (vi) of section 170(b)(1)(A) or section 509(a)(2), or

"(II) one or more entities described in section 170(c)(1)."

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years ending after the date of the enactment of this Act.

SEC. 3. CERTAIN SCHOLARSHIP DISTRIBUTIONS FROM DONOR ADVISED FUNDS NOT TREATED AS TAXABLE DISTRIBUTIONS.

(a) IN GENERAL.—Subsection (c) of section 4966 is amended by adding at the end the following new paragraph:

"(3) EXCEPTION FOR CERTAIN SCHOLARSHIP DISTRIBUTIONS.—

"(A) IN GENERAL.—The term 'taxable distribution' shall not include any qualified scholarship distribution from a qualified scholarship fund.

"(B) QUALIFIED SCHOLARSHIP DISTRIBUTION.—The term 'qualified scholarship distribution' means any grant to a natural person for travel, study, or other similar purposes made from a donor advised fund if all such grants meet the requirements of subsection (d)(2)(B)(ii)(III).

"(C) QUALIFIED SCHOLARSHIP FUND.—The term 'qualified scholarship fund' means any donor advised fund if—

"(i) the advisory privileges referred to in subsection (d)(2)(A)(iii) with respect to such fund are exercised solely by an organization described in paragraph (4) of section 501(c) and exempt from tax under section 501(a), and

"(ii) substantially all of the distributions from such fund are qualified scholarship distributions."

(b) APPLICATION OF TAX ON PROHIBITED BENEFITS TO QUALIFIED SCHOLARSHIP DISTRIBUTIONS.—Subsection (c) of section 4967 is amended by adding at the end the following new paragraph:

"(3) QUALIFIED SCHOLARSHIP FUNDS.—Each substantial contributor (as defined in section 4958(c)(3)(C)) to a qualified scholarship fund and each family member (within the meaning of section 4958(f)(4)) of such person shall be treated as a person described in subsection (d) with respect to such fund."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to distributions made after the date of the enactment of this Act.

SEC. 4. REPEAL OF SPECIAL WRITTEN ACKNOWLEDGMENT REQUIREMENT FOR CHARITABLE CONTRIBUTIONS TO DONOR ADVISED FUNDS.

(a) IN GENERAL.—Paragraph (18) of section 170(f) is amended—