

116TH CONGRESS
1ST SESSION

H. R. 5293

To amend the Internal Revenue Code of 1986 to allow above-the-line deductions for charitable contributions for individuals not itemizing deductions.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 3, 2019

Mr. WALKER (for himself, Ms. NORTON, Mr. POSEY, Mr. TIPTON, Mr. MEADOWS, and Mr. MOONEY of West Virginia) introduced the following bill; which was referred to the Committee on Ways and Means

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 Charitable
5 Giving Act of 2019”.

1 **SEC. 2. ALLOWING ABOVE-THE-LINE DEDUCTIONS FOR**
2 **CHARITABLE CONTRIBUTIONS FOR INDIVID-**
3 **UALS NOT ITEMIZING DEDUCTIONS.**

4 (a) **IN GENERAL.**—Section 62(a) of the Internal Rev-
5 enue Code of 1986 is amended by inserting after para-
6 graph (21) the following new paragraph:

7 “(22) **CHARITABLE CONTRIBUTIONS FOR INDI-**
8 **VIDUALS NOT ITEMIZING DEDUCTIONS.**—In the case
9 of an individual who does not elect to itemize his de-
10 ductions for the taxable year, the deduction allowed
11 by section 170, to the extent such deduction does
12 not exceed an amount equal to the product of $\frac{1}{3}$
13 and the standard deduction for such individual.”.

14 (b) **EFFECTIVE DATE.**—The amendment made by
15 this section shall apply to taxable years beginning after
16 the date of enactment of this Act.

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