

116TH CONGRESS
1ST SESSION

H. R. 651

To amend the Internal Revenue Code of 1986 to allow the deduction for charitable contributions as an above-the-line deduction.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 17, 2019

Mr. SMITH of New Jersey (for himself and Mr. CUELLAR) 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 the deduction for charitable contributions as an above-the-line deduction.

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 “Charitable Giving Tax
5 Deduction Act”.

1 **SEC. 2. DEDUCTION FOR CHARITABLE CONTRIBUTIONS AL-**
2 **LOWED IN DETERMINING ADJUSTED GROSS**
3 **INCOME.**

4 (a) **IN GENERAL.**—Section 62(a) of the Internal Rev-
5 enue Code of 1986 is amended by inserting after para-
6 graph (7) the following new paragraph:

7 “(8) **CHARITABLE CONTRIBUTIONS.**—The de-
8 duction allowed under section 170.”.

9 (b) **CONFORMING AMENDMENT.**—Section
10 170(b)(1)(H) of such Code is amended by striking “(com-
11 puted without regard to any net operating loss carryback
12 to the taxable year under section 172).” and inserting the
13 following: “determined without regard to—

14 “(i) section 62(a)(8), and

15 “(ii) any net operating loss carryback
16 to the taxable year under section 172.”.

17 (c) **EFFECTIVE DATE.**—The amendment made by
18 this section shall apply to taxable years beginning after
19 December 31, 2018.

○