

116TH CONGRESS
2D SESSION

S. 4032

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

IN THE SENATE OF THE UNITED STATES

JUNE 22, 2020

Mr. LANKFORD (for himself, Mr. COONS, Mr. LEE, Mrs. SHAHEEN, Mr. SCOTT of South Carolina, and Ms. KLOBUCHAR) introduced the following bill; which was read twice and referred to the Committee on Finance

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 Giving Pan-
5 demic Response Act”.

1 **SEC. 2. ABOVE-THE-LINE DEDUCTION FOR CHARITABLE**
2 **CONTRIBUTIONS FOR INDIVIDUALS NOT**
3 **ITEMIZING DEDUCTIONS.**

4 (a) IN GENERAL.—Paragraph (22) of section 62(a)
5 of the Internal Revenue Code of 1986 is amended to read
6 as follows:

7 “(22) CHARITABLE CONTRIBUTIONS FOR INDI-
8 VIDUALS NOT ITEMIZING DEDUCTIONS.—

9 “(A) IN GENERAL.—In the case of an indi-
10 vidual who does not elect to itemize deductions
11 for the taxable year, the deduction allowed by
12 section 170 with respect to charitable contribu-
13 tions (as defined in section 170(c)) made dur-
14 ing the period beginning on January 1, 2019,
15 and ending on December 31, 2020.

16 “(B) CERTAIN 2020 CONTRIBUTIONS DE-
17 DUCTIBLE IN 2019.—For purposes of this para-
18 graph, an individual may elect to treat any
19 charitable contributions (as so defined) made
20 after December 31, 2019, and before July 15,
21 2020, as made in calendar year 2019 (and not
22 to claim a deduction for such contributions in
23 2020).

24 “(C) AMENDED RETURN PERMITTED.—In
25 the case of an individual who has filed the re-
26 turn of tax for 2019 and who did not elect to

1 itemize deductions on such return, such indi-
2 vidual may file an amended return for such
3 year in order to apply subparagraph (A) or to
4 make the election under clause (i) (or both).

5 “(D) LIMITATION.—The deduction to
6 which subparagraph (A) applies for any taxable
7 year (after the application of subparagraph
8 (B)) shall not exceed an amount equal to $\frac{1}{3}$ of
9 the amount of the standard deduction with re-
10 spect to such individual for such taxable year.”.

11 (b) CONFORMING AMENDMENT.—Section 62 of the
12 Internal Revenue Code of 1986 is amended by striking
13 subsection (f).

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to charitable contributions (as de-
16 fined in section 170(c) of the Internal Revenue Code of
17 1986) made after December 31, 2018.

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