

114TH CONGRESS  
1ST SESSION

# H. R. 1104

To amend the Internal Revenue Code of 1986 to provide a deduction from the gift tax for gifts made to certain exempt organizations.

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IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 26, 2015

Mr. ROSKAM introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide a deduction from the gift tax for gifts made to certain exempt organizations.

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 “Fair Treatment for  
5 All Donations Act”.

6 **SEC. 2. DEDUCTION FROM GIFT TAX FOR GIFTS MADE TO**  
7 **CERTAIN EXEMPT ORGANIZATIONS.**

8 (a) IN GENERAL.—Section 2522(a) of the Internal  
9 Revenue Code of 1986 is amended by striking the period  
10 at the end of paragraph (4) and inserting a semi-colon

1 and by inserting after paragraph (4) the following new  
2 paragraph:

3           “(5) an organization described in paragraph  
4           (4), (5), or (6) of section 501(c) and exempt from  
5           tax under section 501(a).”.

6           (b) EFFECTIVE DATE.—The amendment made by  
7 subsection (a) shall apply to gifts made after the date of  
8 the enactment of this Act.

9           (c) NO INFERENCE.—Nothing in the amendment  
10 made by subsection (a) shall be construed to create any  
11 inference with respect to whether any transfer of property  
12 (whether made before, on, or after the date of the enact-  
13 ment of this Act) to an organization described in para-  
14 graph (4), (5), or (6) of section 501(c) of the Internal  
15 Revenue Code of 1986 is a transfer of property by gift  
16 for purposes of chapter 12 of such Code.

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