

## Union Calendar No. 45

114TH CONGRESS  
1ST SESSION

# H. R. 1104

**[Report No. 114-64]**

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

APRIL 13, 2015

Additional sponsors: Mr. BISHOP of Michigan, Mr. BLUM, Mr. BOST, Mr. KELLY of Pennsylvania, Mr. GROTHMAN, and Mr. REED

APRIL 13, 2015

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italie*]

[For text of introduced bill, see copy of bill as introduced on February 26, 2015]

# **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 All*  
5 *Gifts 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 semicolon and*  
11 *by inserting after paragraph (4) the following new para-*  
12 *graph:*

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

16        (b) *EFFECTIVE DATE.*—*The amendments made by sub-*  
17 *section (a) shall apply to gifts made after the date of the*  
18 *enactment of this Act.*

19        (c) *NO INFERENCE.*—*Nothing in the amendments*  
20 *made by subsection (a) shall be construed to create any in-*  
21 *ference with respect to whether any transfer of property*  
22 *(whether made before, on, or after the date of the enactment*  
23 *of this Act) to an organization described in paragraph (4),*  
24 *(5), or (6) of section 501(c) of the Internal Revenue Code*

1 *of 1986 is a transfer of property by gift for purposes of*  
2 *chapter 12 of such Code.*



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