To amend the Internal Revenue Code of 1986 to prohibit the inclusion of social security numbers of donors in charitable contribution substantiation acknowledgements.

IN THE HOUSE OF REPRESENTATIVES
DECEMBER 17, 2015

Mr. Rothfus (for himself and Mr. Higgins) 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 prohibit the inclusion of social security numbers of donors in charitable contribution substantiation acknowledgements.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Charitable Giving Privacy Protection Act”.
SEC. 2. PROHIBITION ON INCLUSION OF SOCIAL SECURITY NUMBERS OF DONORS IN CHARITABLE CONTRIBUTION SUBSTANTIATION ACKNOWLEDGEMENTS.

(a) IN GENERAL.—Section 170(f)(8) of the Internal Revenue Code of 1986 is amended by redesignating subparagraph (E) as subparagraph (F) and by inserting after subparagraph (D) the following:

“(E) PROHIBITION ON REQUIRING OR ACCEPTING COLLECTION OF SOCIAL SECURITY NUMBERS.—

“(i) IN GENERAL.—For purposes of this paragraph, the Secretary may not require or accept social security numbers of donors from donee organizations.

“(ii) USE OF ALTERNATIVE NUMBER.—The Secretary may require the use of an identifier other than a social security number for purposes of this paragraph.”.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to taxable years beginning after the date of the enactment of this Act.