

# Union Calendar No. 14

114<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 637

[Report No. 114–20, Part I]

To amend the Internal Revenue Code of 1986 to make permanent the rule allowing certain tax-free distributions from individual retirement accounts for charitable purposes.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 2, 2015

Mr. SCHOCK (for himself and Mr. BLUMENAUER) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on the Budget, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

FEBRUARY 9, 2015

Additional sponsors: Mr. COSTELLO of Pennsylvania and Mr. REED

FEBRUARY 9, 2015

Reported from the Committee on Ways and Means with an amendment

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

FEBRUARY 9, 2015

The Committee on the Budget discharged; committed to the Committee of the Whole House on the State of the Union and ordered to be printed

[For text of introduced bill, see copy of bill as introduced on February 2, 2015]

# **A BILL**

To amend the Internal Revenue Code of 1986 to make permanent the rule allowing certain tax-free distributions from individual retirement accounts for charitable purposes.

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 “Permanent IRA Charitable Contribution Act of 2015”.*

6 **SEC. 2. RULE ALLOWING CERTAIN TAX-FREE DISTRIBUTIONS FROM INDIVIDUAL RETIREMENT ACCOUNTS FOR CHARITABLE PURPOSES MADE PERMANENT.**

10        (a) *IN GENERAL.*—Section 408(d)(8) of the Internal  
11 *Revenue Code of 1986 is amended by striking subparagraph*  
12 *(F).*

13        (b) *EFFECTIVE DATE.*—*The amendment made by this*  
14 *section shall apply to distributions made in taxable years*  
15 *beginning after December 31, 2014.*

16 **SEC. 3. BUDGETARY EFFECTS.**

17        *The budgetary effects of this Act shall not be entered*  
18 *on either PAYGO scorecard maintained pursuant to section*  
19 *4(d) of the Statutory Pay-As-You-Go Act of 2010.*

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