

Calendar No. 42

114TH CONGRESS
1ST SESSION**S. 908****[Report No. 114–19]**

To amend the Internal Revenue Code of 1986 to provide for the deductibility of charitable contributions to agricultural research organizations, and for other purposes.

IN THE SENATE OF THE UNITED STATES

APRIL 14, 2015

Mr. HATCH, from the Committee on Finance, reported the following original bill; which was read twice and placed on the calendar

A BILL

To amend the Internal Revenue Code of 1986 to provide for the deductibility of charitable contributions to agricultural research organizations, and for other 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 “Charitable Agricultural
5 Research Act”.

1 **SEC. 2. DEDUCTIBILITY OF CHARITABLE CONTRIBUTIONS**
2 **TO AGRICULTURAL RESEARCH ORGANIZA-**
3 **TIONS.**

4 (a) IN GENERAL.—Subparagraph (A) of section
5 170(b)(1) of the Internal Revenue Code of 1986 is amend-
6 ed by striking “or” at the end of clause (vii), by striking
7 the comma at the end of clause (viii) and inserting “, or”,
8 and by inserting after clause (viii) the following new
9 clause:

10 “(ix) an agricultural research organi-
11 zation directly engaged in the continuous
12 active conduct of agricultural research (as
13 defined in section 1404 of the Agricultural
14 Research, Extension, and Teaching Policy
15 Act of 1977) in conjunction with a land-
16 grant college or university (as defined in
17 such section) or a non-land grant college of
18 agriculture (as defined in such section),
19 and during the calendar year in which the
20 contribution is made such organization is
21 committed to spend such contribution for
22 such research before January 1 of the fifth
23 calendar year which begins after the date
24 such contribution is made.”.

25 (b) EXPENDITURES TO INFLUENCE LEGISLATION.—
26 Paragraph (4) of section 501(h) of the Internal Revenue

1 Code of 1986 is amended by redesignating subparagraphs
2 (E) and (F) as subparagraphs (F) and (G), respectively,
3 and by inserting after subparagraph (D) the following new
4 subparagraph:

5 “(E) section 170(b)(1)(A)(ix) (relating to
6 agricultural research organizations),”.

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to contributions made on and after
9 the date of the enactment of this Act.

10 **SEC. 3. INCREASE IN CONTINUOUS LEVY FOR MEDICARE**
11 **PROVIDERS AND SUPPLIERS.**

12 (a) IN GENERAL.—Paragraph (3) of section 6331(h)
13 of the Internal Revenue Code of 1986 is amended by strik-
14 ing “30 percent” and inserting “35 percent”.

15 (b) EFFECTIVE DATE.—The amendment made by
16 this section shall apply to payments made after 180 days
17 after the date of the enactment of this Act.

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