

119TH CONGRESS
1ST SESSION

H. R. 2891

To amend the Internal Revenue Code of 1986 to allow charitable rollovers from individual retirement accounts to donor advised funds.

IN THE HOUSE OF REPRESENTATIVES

APRIL 10, 2025

Mr. SMITH of Nebraska (for himself, Mr. PANETTA, Mr. BUCHANAN, Mr. KELLY of Pennsylvania, Ms. SEWELL, Mr. SUOZZI, Mr. BEYER, Mr. THOMPSON of California, Mr. MORAN, and Mr. HERN of Oklahoma) 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 allow charitable rollovers from individual retirement accounts to donor advised funds.

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 “IRA Charitable Roll-
5 over Facilitation and Enhancement Act of 2025”.

1 **SEC. 2. REPEAL OF RESTRICTION ON CHARITABLE ROLL-**
2 **OVERS FROM INDIVIDUAL RETIREMENT AC-**
3 **COUNTS TO DONOR ADVISED FUNDS.**

4 (a) IN GENERAL.—Section 408(d)(8)(B)(i) of the In-
5 ternal Revenue Code of 1986 is amended by striking “or
6 any fund or account described in section 4966(d)(2)”.

7 (b) EFFECTIVE DATE.—The amendment made by
8 this section shall apply to distributions after the date of
9 the enactment of this Act.

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