

119TH CONGRESS
2D SESSION

H. R. 7093

To amend the Internal Revenue Code of 1986 to provide a charitable deduction for the contribution of the use of certain property by community learning centers.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 15, 2026

Ms. DAVIDS of Kansas (for herself and Mr. MACKENZIE) 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 provide a charitable deduction for the contribution of the use of certain property by community learning centers.

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 “Afterschool Access
5 through Charitable Contributions for Enrichment and
6 Student Support Act” or the “Afterschool ACCESS Act”.

1 **SEC. 2. CHARITABLE DEDUCTION FOR THE CONTRIBUTION**
 2 **OF THE USE OF CERTAIN PROPERTY BY COM-**
 3 **MUNITY LEARNING CENTERS.**

4 (a) IN GENERAL.—Section 170 of the Internal Rev-
 5 enue Code of 1986 is amended by redesignating subsection
 6 (q) as subsection (r) and by inserting after subsection (p)
 7 the following new subsection:

8 “(q) CONTRIBUTIONS OF THE USE OF CERTAIN
 9 PROPERTY BY COMMUNITY LEARNING CENTERS.—

10 “(1) IN GENERAL.—Subsections (e)(1) and
 11 (f)(3)(A) shall not apply to a qualified community
 12 learning center contribution.

13 “(2) QUALIFIED COMMUNITY LEARNING CEN-
 14 TER CONTRIBUTION.—For purposes of this sub-
 15 section—

16 “(A) IN GENERAL.—The term ‘qualified
 17 community learning center contribution’ means
 18 the use of—

19 “(i) real property (and the use of any
 20 tangible personal property in connection
 21 with such use of real property) by a com-
 22 munity learning center if such use is re-
 23 lated to the educational purpose of such
 24 center, and

1 “(ii) any motor vehicle if such use is
2 for the transportation of children to or
3 from a community learning center.

4 “(B) COMMUNITY LEARNING CENTER.—
5 The term ‘community learning center’ means
6 any organization described in subsection (c)
7 which is a community learning center (as de-
8 fined in section 4201(b) of the Elementary and
9 Secondary Education Act of 1965).

10 “(3) DETERMINATION OF VALUE OF CONTRIBU-
11 TIONS.—For purposes of this section, the amount of
12 any qualified community learning center contribu-
13 tion for any taxable year shall be the rental value
14 (determined on a fair market basis) of the property
15 referred to in paragraph (2) determined with respect
16 to the use described in such paragraph during such
17 year.”.

18 (b) EFFECTIVE DATE.—The amendments made by
19 this section shall apply to taxable years beginning after
20 the date of the enactment of this Act.

○