

VSO Equal Tax Treatment Act

[Public Law 118–146]

[This law has not been amended]

【Currency: This publication is a compilation of the text of Public Law 118–146. It was last amended by the public law listed in the As Amended Through note above and below at the bottom of each page of the pdf version and reflects current law through the date of the enactment of the public law listed at <https://www.govinfo.gov/app/collection/comps/>】

【Note: While this publication does not represent an official version of any Federal statute, substantial efforts have been made to ensure the accuracy of its contents. The official version of Federal law is found in the United States Statutes at Large and in the United States Code. The legal effect to be given to the Statutes at Large and the United States Code is established by statute (1 U.S.C. 112, 204).】

AN ACT To amend the Internal Revenue Code of 1986 to provide for the deductibility of charitable contributions to certain organizations for members of the Armed Forces.

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

SECTION 1. [26 U.S.C. 1 note] SHORT TITLE.

This Act may be cited as the “VSO Equal Tax Treatment Act” or as the “VETT Act”.

SEC. 2. DEDUCTIBILITY OF CHARITABLE CONTRIBUTIONS TO CERTAIN ORGANIZATIONS FOR MEMBERS OF THE ARMED FORCES.

(a) **[26 U.S.C. 170] IN GENERAL.**—Section 170(c) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (5) the following new paragraph:

“(6) An organization described in section 501(c)(19) that is a federally chartered corporation.”.

(b) **PERCENTAGE LIMITATION.**—Section 170(b)(1)(A) of the Internal Revenue Code of 1986 is amended by striking “or” at the end of clause (viii), by adding “or” at the end of clause (ix), and by inserting after clause (ix) the following new clause:

“(x) an organization described in section 501(c)(19) that is a federally chartered corporation.”.

(c) **[26 U.S.C. 170 note] EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.