

107TH CONGRESS
1ST SESSION

S. 292

To amend the Internal Revenue Code of 1986 to expand the enhanced deduction for corporate donations of computer technology to senior centers and community centers.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 8, 2001

Mr. CLELAND (for himself and Mr. WYDEN) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to expand the enhanced deduction for corporate donations of computer technology to senior centers and community 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 “Community Tech-
5 nology Assistance Act”.

6 **SEC. 2. FINDINGS.**

7 Congress finds the following:

1 (1) From December 1998 to August 2000, the
2 share of Americans using the Internet jumped by
3 over 35 percent, from 32.7 percent to 44.4 percent,
4 according to the recent United States Department of
5 Commerce report, *Falling Through the Net: Toward*
6 *Digital Inclusion*. If growth continues at that rate,
7 more than half of all Americans will be using the
8 Internet by the middle of this year, the report
9 projects.

10 (2) Although more Americans than ever are
11 connected to the Internet, the most recent data show
12 that a “digital divide” still exists between those with
13 different levels of income and education, different
14 racial and ethnic groups, old and young, single and
15 dual parent families, and those with and without dis-
16 abilities, according to the United States Department
17 of Commerce.

18 (3) Although both African Americans and His-
19 panic Americans have shown gains in Internet access
20 over the past 20 months, still only about 16 percent
21 of Hispanic Americans and just under 19 percent of
22 African Americans use the Internet at home, com-
23 pared to a third of the United States population as
24 a whole.

1 (4) The gap in Internet access rates between
2 African American households and the national aver-
3 age is 18 percent; 3 percent more than in December
4 1998 and the gap in Internet access between His-
5 panic American households and the national average
6 is 17.9 percent; 4.3 percent more than it was in
7 1998.

8 (5) Individuals over 50 years old are among the
9 least likely to be Internet users, with an Internet use
10 rate of less than 30 percent. However, individuals in
11 this age group are almost 3 times as likely to be
12 Internet users if they are in the labor force than if
13 they are not.

14 (6) Less than 1 in 5 individuals living in house-
15 holds with incomes of less than \$15,000 were Inter-
16 net users in August 2000. In contrast, 7 out of 10
17 individuals living in households with incomes of at
18 least \$75,000 had Internet access.

19 (7) Schools, libraries, and other public access
20 points, such as community centers, continue to serve
21 those groups that do not have access at home.

22 (8) Of those States that have surveyed com-
23 puter access at senior centers, many report a need
24 for computer and software acquisition.

1 **SEC. 3. ENHANCED DEDUCTION FOR CORPORATE DONA-**
 2 **TIONS OF COMPUTER TECHNOLOGY TO SEN-**
 3 **IOR CENTERS AND COMMUNITY CENTERS.**

4 (a) EXPANSION OF COMPUTER TECHNOLOGY DONA-
 5 TIONS TO SENIOR CENTERS AND COMMUNITY CEN-
 6 TERS.—Section 170(e)(6)(B)(i)(II) of the Internal Rev-
 7 enue Code of 1986 (relating to qualified computer con-
 8 tribution) is amended by striking “or” at the end of sub-
 9 clause (II) and by inserting after subclause (III) the fol-
 10 lowing:

11 “(IV) a multipurpose senior cen-
 12 ter (as defined in section 102(35) of
 13 the Older Americans Act of 1965 (42
 14 U.S.C. 3002(35)), as in effect on the
 15 date of the enactment of the Commu-
 16 nity Technology Assistance Act which
 17 is described in section 501(c)(3) and
 18 exempt from tax under section 501(a)
 19 for use by individuals who have at-
 20 tained 60 years of age to improve job
 21 skills in computers, or

22 “(V) a nonprofit or governmental
 23 community center, including any cen-
 24 ter within which an after-school or
 25 employment training program is oper-
 26 ated,”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to contributions made after De-
3 cember 31, 2001.

○