

109TH CONGRESS
1ST SESSION

H. R. 4191

To amend the Internal Revenue Code of 1986 to provide a deduction for charitable contributions of services by individuals.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 1, 2005

Mr. HINCHEY 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 deduction for charitable contributions of services by individuals.

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. DEDUCTION FOR CHARITABLE CONTRIBUTION**
4 **OF SERVICES BY INDIVIDUALS.**

5 (a) IN GENERAL.—Section 170 of the Internal Rev-
6 enue Code of 1986 (relating to charitable, etc., contribu-
7 tions and gifts) is amended by redesignating subsection
8 (o) as subsection (p) and inserting after subsection (n)
9 the following new subsection:

1 “(o) CONTRIBUTION OF SERVICES BY INDIVID-
2 UALS.—For purposes of this section—

3 “(1) IN GENERAL.—Services performed by an
4 individual at the request of an organization de-
5 scribed in subsection (c) shall be treated as a con-
6 tribution made by such individual to such organiza-
7 tion.

8 “(2) VALUATION OF SERVICE.—The amount of
9 a contribution described in paragraph (1) is deemed
10 to be the product of—

11 “(A) the number of hours of service per-
12 formed, multiplied by

13 “(B) twice the dollar amount per hour
14 specified in section 6(a)(1) of the Fair Labor
15 Standards Act of 1938.

16 “(3) TIME OF CONTRIBUTION.—A contribution
17 described in paragraph (1) shall be treated as made
18 at the time that the service is performed.”.

19 (b) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to services performed after the
21 date of the enactment of this Act.

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