

111TH CONGRESS  
1ST SESSION

# H. R. 87

To amend the Internal Revenue Code of 1986 to allow taxpayers to make contributions to the Federal Government on their income tax returns.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 2009

Mr. CAMPBELL (for himself, Mr. BURTON of Indiana, Mr. DAVIS of Tennessee, and Mr. JONES) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow taxpayers to make contributions to the Federal Government on their income tax returns.

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 “Put Your Money  
5 Where Your Mouth Is Act of 2009”.

6 **SEC. 2. DONATION TO THE FEDERAL GOVERNMENT**  
7 **THROUGH THE INCOME TAX SYSTEM.**

8 (a) GENERAL RULE.—Subchapter A of chapter 61 of  
9 the Internal Revenue Code of 1986 (relating to returns

1 and records) is amended by adding at the end the fol-  
2 lowing new part:

3           **“PART IX—DONATION TO THE FEDERAL**  
4   **GOVERNMENT**

“Sec. 6097. Donation to the Federal Government.

5           **“SEC. 6097. DONATION TO THE FEDERAL GOVERNMENT.**

6           “(a) GENERAL RULE.—Every taxpayer who makes a  
7 return of the tax imposed by subtitle A for any taxable  
8 year may designate that an amount (not less than \$1) in  
9 addition to any payment of tax for such taxable year shall  
10 be deposited in the general fund of the Treasury and shall  
11 be made available as provided in appropriation Acts.

12           “(b) MANNER AND TIME OF DESIGNATION.—Any  
13 designation under subsection (a) for any taxable year—

14                   “(1) shall be made at the time of filing the re-  
15 turn of the tax imposed by subtitle A for such tax-  
16 able year and in such manner as the Secretary may  
17 by regulation prescribe, except that such designation  
18 shall be made either on the first page of the return  
19 or on the page bearing the taxpayer’s signature, and

20                   “(2) shall be accompanied by a payment of the  
21 amount so designated.

22           “(c) TREATMENT OF AMOUNTS DESIGNATED.—For  
23 purposes of this title, the amount designated by any tax-  
24 payer under subsection (a) shall be treated as a contribu-

1 tion made by such taxpayer to the United States on the  
2 last date prescribed for filing the return of tax imposed  
3 by subtitle A (determined without regard to extensions)  
4 or, if later, the date the return is filed.”.

5 (b) CLERICAL AMENDMENT.—The table of parts for  
6 subchapter A of chapter 61 of such Code is amended by  
7 adding at the end thereof the following new item:

“PART IX. DONATION TO THE FEDERAL GOVERNMENT.”.

8 (c) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to taxable years beginning after  
10 the date of the enactment of this Act.

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