

114TH CONGRESS
1ST SESSION

H. R. 2838

To amend the Internal Revenue Code of 1986 to provide for the deductibility of charitable contributions to agricultural research organizations, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 18, 2015

Mr. NUNES (for himself, Mr. KIND, Mr. BOUSTANY, Mr. THOMPSON of California, Mr. LUCAS, Mrs. NOEM, Mr. DENHAM, Mr. VALADAO, Mr. BLUMENAUER, Mr. LAMALFA, Mr. PETERSON, Ms. JENKINS of Kansas, and Mr. MARCHANT) 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 for the deductibility of charitable contributions to agricultural research organizations, and for other purposes.

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 “Charitable Agricultural
5 Research Act”.

1 **SEC. 2. DEDUCTIBILITY OF CHARITABLE CONTRIBUTIONS**
2 **TO AGRICULTURAL RESEARCH ORGANIZA-**
3 **TIONS.**

4 (a) IN GENERAL.—Section 170(b)(1)(A)(iii) of the
5 Internal Revenue Code of 1986 is amended to read as fol-
6 lows:

7 “(iii) an organization the principal
8 purpose or functions of which are the pro-
9 viding of medical or hospital care or med-
10 ical education or medical research, or agri-
11 cultural research, if the organization is a
12 hospital, or if the organization is a medical
13 or agricultural research organization di-
14 rectly engaged in the continuous active
15 conduct of medical or agricultural research
16 in conjunction with a hospital (in the case
17 of medical research) or college or univer-
18 sity of agriculture (in the case of agricul-
19 tural research), and during the calendar
20 year in which the contribution is made
21 such organization is committed to spend
22 such contributions for such research before
23 January 1 of the fifth calendar year which
24 begins after the date such contribution is
25 made,”.

1 (b) EXPENDITURES TO INFLUENCE LEGISLATION.—
2 Section 501(h)(4)(B) of the Internal Revenue Code of
3 1986 is amended by striking “organizations)” and insert-
4 ing “organizations; and colleges or universities of agri-
5 culture and agricultural research organizations)”.

6 (c) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to contributions made on and after
8 the date of the enactment of this Act.

○