

Union Calendar No. 14

114TH CONGRESS
1ST SESSION

H. R. 637

[Report No. 114–20, Part I]

To amend the Internal Revenue Code of 1986 to make permanent the rule allowing certain tax-free distributions from individual retirement accounts for charitable purposes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 2, 2015

Mr. SCHOCK (for himself and Mr. BLUMENAUER) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on the Budget, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

FEBRUARY 9, 2015

Additional sponsors: Mr. COSTELLO of Pennsylvania and Mr. REED

FEBRUARY 9, 2015

Reported from the Committee on Ways and Means with an amendment

[Strike out all after the enacting clause and insert the part printed in *italic*]

FEBRUARY 9, 2015

The Committee on the Budget discharged; committed to the Committee of the Whole House on the State of the Union and ordered to be printed

[For text of introduced bill, see copy of bill as introduced on February 2, 2015]

A BILL

To amend the Internal Revenue Code of 1986 to make permanent the rule allowing certain tax-free distributions from individual retirement accounts for charitable purposes.

4 *This Act may be cited as the “Permanent IRA Chari-*
5 *table Contribution Act of 2015”.*

10 (a) *IN GENERAL.*—Section 408(d)(8) of the Internal
11 Revenue Code of 1986 is amended by striking subparagraph
12 (F).

(b) *EFFECTIVE DATE.*—The amendment made by this section shall apply to distributions made in taxable years beginning after December 31, 2014.

17 *The budgetary effects of this Act shall not be entered*
18 *on either PAYGO scorecard maintained pursuant to section*
19 *4(d) of the Statutory Pay-As-You-Go Act of 2010.*

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