II

114TH CONGRESS
1ST SESSION

S. 2370

To prohibit the Internal Revenue Service from modifying or amending the standards and regulations governing the substantiation of charitable contributions.

IN THE SENATE OF THE UNITED STATES

DECEMBER 8, 2015

Mr. ROBERTS introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To prohibit the Internal Revenue Service from modifying or amending the standards and regulations governing the substantiation of charitable contributions.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ‘‘Protecting Charitable Contributions Act of 2015’’.

SEC. 2. PROHIBITION OF IRS MODIFICATION OF STANDARDS AND REGULATIONS FOR SUBSTANTIATION OF CHARITABLE CONTRIBUTIONS.

(a) IN GENERAL.—The definitions and regulations in effect on January 1, 2015, under section 170(f)(8) of the Internal Revenue Code of 1986 (relating to the substantiation of charitable contributions in excess of $250) shall apply on and after the date of the enactment of this Act.

(b) PROHIBITION OF ANY MODIFICATION.—The Secretary of the Treasury shall not issue, revise, or finalize any regulation (including the proposed regulations published in the Federal Register on September 17, 2015 (80 Fed. Reg. 55802)), revenue ruling, or other guidance not limited to a particular taxpayer relating to the definitions and regulations specified in subsection (a).

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