II

Calendar No. 42

114TH CONGRESS
1ST SESSION

S. 908

[Report No. 114–19]

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 SENATE OF THE UNITED STATES

APRIL 14, 2015

Mr. HATCH, from the Committee on Finance, reported the following original bill; which was read twice and placed on the calendar

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.

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 ''Charitable Agricultural Research Act''.

SEC. 2. DEDUCTIBILITY OF CHARITABLE CONTRIBUTIONS TO AGRICULTURAL RESEARCH ORGANIZATIONS.

(a) IN GENERAL.—Subparagraph (A) of section 170(b)(1) of the Internal Revenue Code of 1986 is amended by striking ‘‘or’’ at the end of clause (vii), by striking the comma at the end of clause (viii) and inserting ‘‘, or’’, and by inserting after clause (viii) the following new clause:

‘‘(ix) an agricultural research organization directly engaged in the continuous active conduct of agricultural research (as defined in section 1404 of the Agricultural Research, Extension, and Teaching Policy Act of 1977) in conjunction with a land-grant college or university (as defined in such section) or a non-land grant college of agriculture (as defined in such section), and during the calendar year in which the contribution is made such organization is committed to spend such contribution for such research before January 1 of the fifth calendar year which begins after the date such contribution is made,’’.

(b) EXPENDITURES TO INFLUENCE LEGISLATION.—Paragraph (4) of section 501(h) of the Internal Revenue

Code of 1986 is amended by redesignating subparagraphs (E) and (F) as subparagraphs (F) and (G), respectively, and by inserting after subparagraph (D) the following new subparagraph:

"(E) section 170(b)(1)(A)(ix) (relating to agricultural research organizations),".

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

SEC. 3. INCREASE IN CONTINUOUS LEVY FOR MEDICARE PROVIDERS AND SUPPLIERS.

(a) IN GENERAL.—Paragraph (3) of section 6331(h) of the Internal Revenue Code of 1986 is amended by striking "30 percent" and inserting "35 percent".

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to payments made after 180 days after the date of the enactment of this Act.

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