

115TH CONGRESS
2D SESSION

H. R. 6661

To amend the Internal Revenue Code of 1986 to provide for the deductibility of charitable contributions to certain organizations for members of the Armed Forces.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 10, 2018

Mr. WENSTRUP (for himself and Mr. KIND) 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 certain organizations for members of the Armed Forces.

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 Equity for
5 Veterans Act of 2018”.

6 **SEC. 2. DEDUCTIBILITY OF CHARITABLE CONTRIBUTIONS**
7 **TO CERTAIN ORGANIZATIONS FOR MEMBERS**
8 **OF THE ARMED FORCES.**

9 (a) IN GENERAL.—

1 (1) DEFINITION OF A CHARITABLE CONTRIBU-
2 TION.—Section 170(c) is amended by inserting after
3 paragraph (5) the following new paragraph:

4 “(6) An organization described in section
5 501(c)(19) that is a federally chartered corpora-
6 tion.”.

7 (2) PERCENTAGE LIMITATION.—Section
8 170(b)(1)(A) of the Internal Revenue Code of 1986
9 is amended by striking “or” at the end of clause
10 (viii), by adding “or” at the end of clause (ix), and
11 by adding at the end the following new clause:

12 “(x) an organization described in sec-
13 tion 501(c)(19) that is a federally char-
14 tered corporation,”.

15 (b) EFFECTIVE DATE.—The amendments made by
16 this section shall apply with respect to taxable years begin-
17 ning after the date of enactment of this Act.

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