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119TH CONGRESS
1ST SESSION

H. R. 801

To amend the Internal Revenue Code of 1986 to modify and extend the deduction for charitable contributions for individuals not itemizing deductions.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 28, 2025

Mr. MOORE of Utah (for himself, Mr. PAPPAS, Mrs. MILLER of West Virginia, and Mr. DAVIS of Illinois) introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to modify and extend the deduction for charitable contributions for individuals not itemizing deductions.

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 Act''.

SEC. 2. MODIFICATION AND EXTENSION OF DEDUCTION FOR CHARITABLE CONTRIBUTIONS FOR INDIVIDUALS NOT ITEMIZING DEDUCTIONS.

(a) IN GENERAL.—Subsection (p) of section 170 of the Internal Revenue Code of 1986 is amended to read as follows:

"(p) SPECIAL RULE FOR TAXPAYERS WHO DO NOT ELECT TO ITEMIZE DEDUCTIONS.—In the case of a taxable year beginning in 2026 or 2027, the deduction under this subsection for the taxable year shall be equal to so much of the deduction determined under this section (without regard to this subsection) for such taxable year as does not exceed an amount equal to ⅓ of the amount of the standard deduction with respect to such individual for such taxable year. This subsection shall apply only in the case of an individual who does not elect to itemize deductions for the taxable year.".

(b) ELIMINATION OF PENALTY.—

(1) IN GENERAL.—Section 6662(b) of the Internal Revenue Code of 1986 is amended by striking paragraph (9) and by redesignating paragraph (10) as paragraph (9).

(2) INCREASED PENALTY.—Section 6662 of such Code is amended by striking subsection (l).

(3) CONFORMING AMENDMENTS.—

(A) Sections 6662(h)(2)(D) of such Code is amended by striking ‘‘subsection (b)(10)’’ and inserting ‘‘subsection (b)(9)’’.

(B) Section 6664(c)(2) of such Code is amended by striking ‘‘section 6662(b)(10)’’ and inserting ‘‘section 6662(b)(9)’’.

(C) Section 6751(b)(2)(A) of such Code is amended by striking ‘‘by reason of paragraph (9) or (10) of subsection (b) thereof’’ and inserting ‘‘by reason of subsection (b)(9) thereof’’.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2025.

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