Public Law 118–146
118th Congress

An Act

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.

Dec. 12, 2024
[H.R. 1432]

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

VSO Equal Tax Treatment Act.
26 USC 1 note.

SECTION 1. SHORT TITLE.

This Act may be cited as the "VSO Equal Tax Treatment Act" or as the "VETT Act".

SEC. 2. DEDUCTIBILITY OF CHARITABLE CONTRIBUTIONS TO CERTAIN ORGANIZATIONS FOR MEMBERS OF THE ARMED FORCES.

(a) IN GENERAL.—Section 170(c) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (5) the following new paragraph: 26 USC 170.

"(6) An organization described in section 501(c)(19) that is a federally chartered corporation.".

(b) PERCENTAGE LIMITATION.—Section 170(b)(1)(A) of the Internal Revenue Code of 1986 is amended by striking "or" at the end of clause (viii), by adding "or" at the end of clause (ix), and by inserting after clause (ix) the following new clause:

"(x) an organization described in section 501(c)(19) that is a federally chartered corporation,".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act. 26 USC 170 note.

Approved December 12, 2024.

LEGISLATIVE HISTORY—H.R. 1432:

HOUSE REPORTS: No. 118–351 (Comm. on Ways and Means).
CONGRESSIONAL RECORD, Vol. 170 (2024):
Sept. 17, considered and passed House.
Dec. 4, considered and passed Senate.

○