

AMENDMENT NO. _____ Calendar No. _____

Purpose: To amend the Internal Revenue Code of 1986 to allow above-the-line deductions for charitable contributions for individuals not itemizing deductions.

IN THE SENATE OF THE UNITED STATES—116th Cong., 2d Sess.

H. R. 748

To amend the Internal Revenue Code of 1986 to repeal the excise tax on high cost employer-sponsored health coverage.

Referred to the Committee on _____ and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Mr. LANKFORD to the amendment (No. _____) proposed by Mr. McCONNELL

Viz:

1 Strike section _____ and insert the fol-
2 lowing:

3 **SEC. _____. ABOVE-THE-LINE DEDUCTION FOR CHARI-**
4 **TABLE CONTRIBUTIONS FOR INDIVIDUALS**
5 **NOT ITEMIZING DEDUCTIONS.**

6 (a) IN GENERAL.—Subsection (a) of section 62 of the
7 Internal Revenue Code of 1986 is amended by inserting
8 after paragraph (21) the following new paragraph:

9 “(22) CHARITABLE CONTRIBUTIONS FOR INDI-
10 VIDUALS NOT ITEMIZING DEDUCTIONS.—In the case

1 of an individual who does not elect to itemize deduc-
2 tions for the taxable year, the deduction allowed by
3 section 170 with respect to charitable contributions
4 (as defined in section 170(c)) made during the pe-
5 riod beginning on January 1, 2020, and ending on
6 December 31, 2020. The preceding sentence shall
7 not apply to any deduction in excess of an amount
8 equal to $\frac{1}{3}$ of the amount of the standard deduction
9 with respect to such individual.”.

10 (b) EFFECTIVE DATE.—The amendment made by
11 this section shall apply to charitable contributions (as de-
12 fined in section 170(c) of the Internal Revenue Code of
13 1986) made after December 31, 2019.