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.


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 follow-
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
of an individual who does not elect to itemize deductions for the taxable year, the deduction allowed by section 170 with respect to charitable contributions (as defined in section 170(c)) made during the period beginning on January 1, 2020, and ending on December 31, 2020. The preceding sentence shall not apply to any deduction in excess of an amount equal to \( \frac{1}{3} \) of the amount of the standard deduction with respect to such individual.”.

(b) **Effective Date.**—The amendment made by this section shall apply to charitable contributions (as defined in section 170(c) of the Internal Revenue Code of 1986) made after December 31, 2019.