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. 1

AMENDMENT NO. 1593

To provide for resolution on the budget for fiscal

Viz:

1 At the appropriate place, insert the following:

2 SEC. ___. ALLOWING ABOVE-THE-LINE DEDUCTIONS FOR

3 CHARITABLE CONTRIBUTIONS FOR INDIVIDUALS NOT ITEMIZING DEDUCTIONS.

4 (a) In general.—Subsection (a) of section 62 is

5 amended by inserting after paragraph (21) the following new paragraph:

6 “(22) CHARITABLE CONTRIBUTIONS FOR INDIVIDUALS NOT ITEMIZING DEDUCTIONS.—In the case

7 of an individual who does not elect to itemize his de-
ductions for the taxable year, the deduction allowed
by section 170. The preceding sentence shall not
apply to any deduction in excess of an amount equal
to the product of \( \frac{1}{3} \) and the standard deduction for
such individual.”.

(b) **Effective Date.**—The amendment made by
this section shall apply with respect to taxable years begin-
ning after the date of enactment of this Act.