

One Hundred Eighteenth Congress
of the
United States of America

AT THE SECOND SESSION

*Begun and held at the City of Washington on Wednesday,
the third day of January, two thousand and twenty-four*

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.

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 "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:

“(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.

Speaker of the House of Representatives.

*Vice President of the United States and
President of the Senate.*