

116TH CONGRESS
1ST SESSION

S. 2476

To provide a temporary increase in the limitation on deductible contributions made for relief efforts related to Hurricane Dorian.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 12, 2019

Mr. SCOTT of Florida (for himself, Mr. RUBIO, Mr. ISAKSON, and Mr. GRAHAM) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To provide a temporary increase in the limitation on deductible contributions made for relief efforts related to Hurricane Dorian.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Hurricane Dorian
5 Charitable Giving Act”.

1 **SEC. 2. TEMPORARY INCREASE IN LIMITATION ON DEDUCT-**
2 **IBLE CONTRIBUTIONS MADE FOR RELIEF EF-**
3 **FORTS RELATED TO HURRICANE DORIAN.**

4 (a) **SUSPENSION OF CURRENT LIMITATION.**—Except
5 as otherwise provided in paragraph (2), qualified contribu-
6 tions shall be disregarded in applying subsections (b) and
7 (d) of section 170 of the Internal Revenue Code of 1986.

8 (b) **APPLICATION OF INCREASED LIMITATION.**—For
9 purposes of section 170 of the Internal Revenue Code of
10 1986—

11 (1) **INDIVIDUALS.**—In the case of an indi-
12 vidual—

13 (A) **LIMITATION.**—Any qualified contribu-
14 tion shall be allowed as a deduction only to the
15 extent that the aggregate of such contributions
16 does not exceed the excess of the taxpayer's
17 contribution base (as defined in subparagraph
18 (H) of section 170(b)(1) of such Code) over the
19 amount of all other charitable contributions al-
20 lowed under section 170(b)(1) of such Code.

21 (B) **CARRYOVER.**—If the aggregate
22 amount of qualified contributions made in the
23 contribution year (within the meaning of section
24 170(d)(1) of such Code) exceeds the limitation
25 of subparagraph (A), such excess shall be added

1 to the excess described in section
2 170(b)(1)(G)(ii).

3 (2) CORPORATIONS.—In the case of a corpora-
4 tion—

5 (A) LIMITATION.—Any qualified contribu-
6 tion shall be allowed as a deduction only to the
7 extent that the aggregate of such contributions
8 does not exceed the excess of the taxpayer’s
9 taxable income (as determined under paragraph
10 (2) of section 170(b) of such Code) over the
11 amount of all other charitable contributions al-
12 lowed under such paragraph.

13 (B) CARRYOVER.—If the aggregate
14 amount of qualified contributions made in the
15 contribution year (within the meaning of section
16 170(d)(2) of such Code) exceeds the limitation
17 of subparagraph (A), such excess shall be ap-
18 propriately taken into account under section
19 170(d)(2) subject to the limitations thereof.

20 (c) QUALIFIED CONTRIBUTIONS.—

21 (1) IN GENERAL.—For purposes of this section,
22 the term “qualified contribution” means any chari-
23 table contribution (as defined in section 170(c) of
24 the Internal Revenue Code of 1986) if—

25 (A) such contribution—

1 (i) is made after August 23, 2019,
2 and before January 1, 2020, in cash to an
3 organization described in section
4 170(b)(1)(A) of such Code; and

5 (ii) is made for relief efforts related to
6 Hurricane Dorian;

7 (B) the taxpayer obtains from such organi-
8 zation contemporaneous written acknowledg-
9 ment (within the meaning of section 170(f)(8)
10 of such Code) that such contribution was used
11 (or is to be used) for relief efforts described in
12 subparagraph (A)(ii); and

13 (C) the taxpayer has elected the applica-
14 tion of this subsection with respect to such con-
15 tribution.

16 (2) EXCEPTION.—Such term shall not include a
17 contribution by a donor if the contribution is—

18 (A) to an organization described in section
19 509(a)(3) of the Internal Revenue Code of
20 1986; or

21 (B) for the establishment of a new, or
22 maintenance of an existing, donor advised fund
23 (as defined in section 4966(d)(2) of such Code).

24 (3) APPLICATION OF ELECTION TO PARTNER-
25 SHIPS AND S CORPORATIONS.—In the case of a part-

1 nership or S corporation, the election under para-
2 graph (1)(C) shall be made separately by each part-
3 ner or shareholder.

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