

117TH CONGRESS
1ST SESSION

S. 2951

To allow a tax credit for certain charitable contributions related to the evacuation of certain individuals from Afghanistan.

IN THE SENATE OF THE UNITED STATES

OCTOBER 7, 2021

Mrs. BLACKBURN introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To allow a tax credit for certain charitable contributions related to the evacuation of certain individuals from Afghanistan.

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 “Aiding Afghan Allies
5 Act”.

6 **SEC. 2. CREDIT FOR CHARITABLE CONTRIBUTIONS FOR**
7 **THE EVACUATION OF CERTAIN INDIVIDUALS**
8 **FROM AFGHANISTAN.**

9 (a) IN GENERAL.—In the case of a taxpayer who
10 elects the application of this section, there shall be allowed

1 as a credit against the tax imposed by chapter 1 of the
2 Internal Revenue Code of 1986 for the taxable year, an
3 amount equal to so much of the qualified contributions
4 made by the taxpayer during the taxable year as does not
5 exceed \$300.

6 (b) QUALIFIED CONTRIBUTIONS.—

7 (1) IN GENERAL.—For purposes of this section,
8 the term “qualified contributions” means the chari-
9 table contributions (as defined in section 170(c) of
10 the Internal Revenue Code of 1986) made by an in-
11 dividual which are paid—

12 (A) in cash;

13 (B) during the period beginning on August
14 14, 2021, and ending on September 30, 2022;

15 (C) to an organization described in section
16 170(b)(1)(A) of such Code; and

17 (D) for the evacuation of eligible individ-
18 uals from Afghanistan.

19 (2) CONTEMPORANEOUS WRITTEN ACKNOWLEDGMENT.—Such term shall not include any con-
20 tribution unless the taxpayer obtains from such or-
21 ganization contemporaneous written acknowledgment
22 (within the meaning of section 170(f)(8) of such
23 Code) that such contribution was used (or is to be
24

1 used) for relief efforts described in paragraph
2 (1)(D).

3 (3) EXCEPTION.—Such term shall not include a
4 contribution by a donor if the contribution is—

5 (A) to an organization described in section
6 509(a)(3) of the Internal Revenue Code of
7 1986; or

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

11 (c) ELIGIBLE INDIVIDUAL.—For purposes of sub-
12 section (b)(1)(D), the term “eligible individual” means an
13 individual who is—

14 (1) a citizen or lawful permanent resident of
15 the United States;

16 (2) an Afghan citizen or national who has sub-
17 mitted a petition for special immigrant status under
18 the Immigration and Nationality Act; or

19 (3) any other Afghan citizen or national who
20 meets such requirements as provided by the Sec-
21 retary of the Treasury (or the Secretary’s delegate),
22 in consultation with the Secretary of State.

23 (d) CREDIT RULES.—

24 (1) CREDIT TREATED AS NONREFUNDABLE
25 PERSONAL CREDIT.—The credit under this section

1 shall be treated as a credit allowed under subpart A
2 of part IV of subchapter A of chapter 1 of the Inter-
3 nal Revenue Code of 1986.

4 (2) CARRYFORWARDS OF UNUSED CREDIT.—If
5 the credit allowable under subsection (a) for the tax-
6 able year exceeds the limitation imposed by section
7 26(a) of such Code for such taxable year, reduced by
8 the sum of the credits allowable under such subpart
9 A of such Code, such excess shall be treated as ex-
10 cess charitable contributions for such year for pur-
11 poses of section 170 of such Code and carried for-
12 ward according to the rules of section
13 170(b)(1)(G)(ii) of such Code.

14 (3) COORDINATION WITH DEDUCTION FOR
15 CHARITABLE CONTRIBUTIONS.—Except as provided
16 in paragraph (2), any qualified contribution with re-
17 spect to which a credit is allowed under subsection
18 (a) shall not be treated as a charitable contribution
19 for purposes of the deduction determined under sec-
20 tion 170 of the Internal Revenue Code of 1986.

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