

115TH CONGRESS
1ST SESSION

S. 587

To amend the Internal Revenue Code of 1986 to limit substantiation requirements for charitable contributions to returns submitted by the donor.

IN THE SENATE OF THE UNITED STATES

MARCH 9, 2017

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

A BILL

To amend the Internal Revenue Code of 1986 to limit substantiation requirements for charitable contributions to returns submitted by the donor.

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 “Protecting Charitable
5 Contributions Act of 2017”.

6 **SEC. 2. MODIFICATION OF SUBSTANTIATION REQUIRE-**
7 **MENTS FOR CHARITABLE CONTRIBUTIONS.**

8 (a) IN GENERAL.—Paragraph (8) of section
9 170(f)(8) of the Internal Revenue Code of 1986 is amend-

1 ed by striking subparagraph (D) and by redesignating
2 subparagraph (E) as subparagraph (D).

3 (b) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to contributions made in taxable
5 years beginning after December 31, 2016.

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