To amend the Internal Revenue Code of 1986 to allow above-the-line deductions for charitable contributions for individuals not itemizing deductions.

IN THE SENATE OF THE UNITED STATES

Mr. LANKFORD (for himself, Mr. COONS, Mr. LEE, Mrs. SHAHEEN, Mr. SCOTT of South Carolina, and Ms. KLOBUCHAR) introduced the following bill; which was read twice and referred to the Committee on

A BILL

To amend the Internal Revenue Code of 1986 to allow above-the-line deductions for charitable contributions for individuals not itemizing deductions.

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 “Universal Giving Pan-
5  demic Response Act”.

LD6 TC GHL
SEC. 2. ABOVE-THE-LINE DEDUCTION FOR CHARITABLE CONTRIBUTIONS FOR INDIVIDUALS NOT ITEMIZING DEDUCTIONS.

(a) In General.—Paragraph (22) of section 62(a) of the Internal Revenue Code of 1986 is amended to read as follows:

“(22) Charitable contributions for individuals not itemizing deductions.—

“(A) In General.—In the case of an individual who does not elect to itemize deductions for the taxable year, the deduction allowed by section 170 with respect to charitable contributions (as defined in section 170(c)) made during the period beginning on January 1, 2019, and ending on December 31, 2020.

“(B) Certain 2020 contributions deductible in 2019.—For purposes of this paragraph, an individual may elect to treat any charitable contributions (as so defined) made after December 31, 2019, and before July 15, 2020, as made in calendar year 2019 (and not to claim a deduction for such contributions in 2020).

“(C) Amended return permitted.—In the case of an individual who has filed the return of tax for 2019 and who did not elect to
itemize deductions on such return, such individual may file an amended return for such year in order to apply subparagraph (A) or to make the election under clause (i) (or both).

“(D) LIMITATION.—The deduction to which subparagraph (A) applies for any taxable year (after the application of subparagraph (B)) shall not exceed an amount equal to \( \frac{1}{3} \) of the amount of the standard deduction with respect to such individual for such taxable year.”.

(b) CONFORMING AMENDMENT.—Section 62 of the Internal Revenue Code of 1986 is amended by striking subsection (f).

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to charitable contributions (as defined in section 170(e) of the Internal Revenue Code of 1986) made after December 31, 2018.