

January 17, 2024

The Honorable Chuck Schumer  
Senate Majority Leader  
United States Senate  
Washington, DC 20510

The Honorable Mitch McConnell  
Senate Minority Leader  
United States Senate  
Washington, DC 20510

The Honorable Mike Johnson  
Speaker  
United States House of Representatives  
Washington, DC 20510

The Honorable Hakeem Jeffries  
House Minority Leader  
United States House of Representatives  
Washington, DC 20510

Dear Leader Schumer, Leader McConnell, Speaker Johnson and Leader Jeffries,

Thank you for your support for the agreement, announced yesterday, to strengthen the child tax credit and reinstate expired business tax credits. This will strengthen American families, reduce child poverty and spur business innovation leading to greater prosperity.

As you work to incorporate these provisions into an appropriate legislative vehicle, please also include the provisions of a related bill that would complement and enhance the effectiveness of this agreement. The bipartisan **Charitable Act** (S 566/HR 3435) would strengthen charitable giving and the nonprofit organizations and houses of worship that play a vital role in upholding the health of our communities, by providing an above-the-line deduction for non-itemizing taxpayers who make charitable contributions. In a time of flat or declining charitable giving, and continued inflation, this reform is critical to the continued success and effectiveness of our nation's charities. If it is not possible to provide the full deduction proposed in the Charitable Act (one-third of the standard deduction), please include at least a down payment toward that goal.

Be assured of our prayers as you serve our nation.

Sincerely,



Walter Kim, president  
National Association of Evangelicals