

116TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to repeal the inclusion of certain fringe benefit expenses for which a deduction is disallowed in unrelated business taxable income.

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IN THE SENATE OF THE UNITED STATES

Mr. LANKFORD (for himself and Mr. COONS) introduced the following bill; which was read twice and referred to the Committee on

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**A BILL**

To amend the Internal Revenue Code of 1986 to repeal the inclusion of certain fringe benefit expenses for which a deduction is disallowed in unrelated business taxable income.

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 “Lessen Impediments  
5 From Taxes for Charities Act” or the “LIFT for Charities  
6 Act”.

1 **SEC. 2. REPEAL OF INCLUSION OF CERTAIN FRINGE BEN-**  
2 **EFIT EXPENSES IN UNRELATED BUSINESS**  
3 **TAXABLE INCOME.**

4 (a) **IN GENERAL.**—Section 512(a) of the Internal  
5 Revenue Code of 1986 is amended by striking paragraph  
6 (7).

7 (b) **EFFECTIVE DATE.**—The amendment made by  
8 this section shall take effect as if included in the amend-  
9 ments made by section 13703 of Public Law 115–97.