

AMENDMENT NO. \_\_\_\_\_ Calendar No. \_\_\_\_\_

Purpose: 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—115th Cong., 1st Sess.

**H. R. 1**

To provide for the **AMENDMENT N<sup>o</sup> 1593** and V  
 By Lankford or fiscal  
 To: \_\_\_\_\_  
 referred to the Committee on \_\_\_\_\_ and  
 \_\_\_\_\_  
 \_\_\_\_\_  
**Page(s)** 2  
 A \_\_\_\_\_ d by  
Mr. Lankford to the amendment (NO. \_\_\_\_\_)  
 proposed by \_\_\_\_\_

Viz:

1 At the appropriate place, insert the following:

2 **SEC. \_\_\_\_ . ALLOWING ABOVE-THE-LINE DEDUCTIONS FOR**  
 3 **CHARITABLE CONTRIBUTIONS FOR INDIVID-**  
 4 **UALS NOT ITEMIZING DEDUCTIONS.**

5 (a) IN GENERAL.—Subsection (a) of section 62 is  
 6 amended by inserting after paragraph (21) the following  
 7 new paragraph:

8 “(22) CHARITABLE CONTRIBUTIONS FOR INDIV-  
 9 VIDUALS NOT ITEMIZING DEDUCTIONS.—In the case  
 10 of an individual who does not elect to itemize his de-

1       ductions for the taxable year, the deduction allowed  
2       by section 170. The preceding sentence shall not  
3       apply to any deduction in excess of an amount equal  
4       to the product of  $\frac{1}{3}$  and the standard deduction for  
5       such individual.”.

6       (b) EFFECTIVE DATE.—The amendment made by  
7       this section shall apply with respect to taxable years begin-  
8       ning after the date of enactment of this Act.