

116TH CONGRESS
2D SESSION

H. R. 6490

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

IN THE HOUSE OF REPRESENTATIVES

APRIL 10, 2020

Mr. WALKER introduced the following bill; which was referred to the
Committee on Ways and Means

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 “Coronavirus Help And
5 Response Initiative Through Year 2022 Act” or “CHAR-
6 ITY 2022 Act”.

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

4 (a) **IN GENERAL.**—Section 62(a) of the Internal Rev-
5 enue Code of 1986 is amended by inserting after para-
6 graph (21) the following new paragraph:

7 “(22) **CHARITABLE CONTRIBUTIONS FOR INDI-**
8 **VIDUALS NOT ITEMIZING DEDUCTIONS.**—In the case
9 of an individual who does not elect to itemize deduc-
10 tions for a taxable year beginning in 2020, 2021, or
11 2022, so much of the deduction allowed by section
12 170 as does not exceed an amount equal to $\frac{1}{3}$ of the
13 standard deduction with respect to the taxpayer for
14 the taxable year.”.

15 (b) **EFFECTIVE DATE.**—The amendment made by
16 this section shall apply to taxable years beginning after
17 December 31, 2019.

○