

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 INDIV-
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.

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