

113TH CONGRESS
1ST SESSION

H. R. 3134

To amend the Internal Revenue Code of 1986 to allow charitable contributions made by an individual after the close of the taxable year, but before the tax return due date, to be treated as made in such taxable year.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 19, 2013

Mr. KELLY of Pennsylvania 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 charitable contributions made by an individual after the close of the taxable year, but before the tax return due date, to be treated as made in such taxable year.

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 “Charitable Giving Ex-
5 tension Act”.

1 **SEC. 2. EXTENSION OF TIME FOR MAKING CHARITABLE**
2 **CONTRIBUTIONS.**

3 (a) **IN GENERAL.**—Subsection (a) of section 170 of
4 the Internal Revenue Code of 1986 is amended by redesi-
5 gnating paragraphs (2) and (3) as paragraphs (3) and (4),
6 respectively, and by inserting after paragraph (1) the fol-
7 lowing new paragraph:

8 “(2) **TREATMENT OF CHARITABLE CONTRIBU-**
9 **TIONS MADE BY INDIVIDUALS BEFORE DUE DATE OF**
10 **RETURN.**—If any charitable contribution is made by
11 an individual after the close of a taxable year but
12 not later than the due date (determined without re-
13 gard to extensions) for the return of tax for such
14 taxable year, then the taxpayer may elect to treat
15 such charitable contribution as made in such taxable
16 year. Such election may be made only at the time of
17 the filing of such return of tax and shall be signified
18 in such manner as the Secretary may provide.”.

19 (b) **EFFECTIVE DATE.**—The amendments made by
20 this section shall apply to contributions made in taxable
21 years beginning after December 31, 2013.

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