

## Union Calendar No. 368

113<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 3134

[Report No. 113-495]

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.

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### 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

JUNE 26, 2014

Additional sponsors: Mr. ENYART and Mr. MARINO

JUNE 26, 2014

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italie*]

# **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”.

6 **SEC. 2. EXTENSION OF TIME FOR MAKING CHARITABLE**  
7 **CONTRIBUTIONS.**

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

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

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

4 **SECTION 1. SHORT TITLE.**

5       *This Act may be cited as the “Charitable Giving Ex-*  
6 *tension Act”.*

7 **SEC. 2. EXTENSION OF TIME FOR MAKING CHARITABLE**  
8 **CONTRIBUTIONS.**

9       (a) **IN GENERAL.**—Subsection (a) of section 170 of the  
10 *Internal Revenue Code of 1986 is amended by redesignating*  
11 *paragraphs (2) and (3) as paragraphs (3) and (4), respec-*  
12 *tively, and by inserting after paragraph (1) the following*  
13 *new paragraph:*

14               “(2) **TREATMENT OF CHARITABLE CONTRIBU-**  
15 **TIONS MADE BY INDIVIDUALS BEFORE DUE DATE OF**  
16 **RETURN.**—*If any charitable contribution is made by*  
17 *an individual after the close of a taxable year but not*  
18 *later than the due date (determined without regard to*  
19 *extensions) for the return of tax for such taxable year,*  
20 *then the taxpayer may elect to treat such charitable*  
21 *contribution as made in such taxable year. Such elec-*  
22 *tion shall be made at such time and in such manner*  
23 *as the Secretary may provide.”.*

1       **(b) EFFECTIVE DATE.**—*The amendments made by this*  
2 *section shall apply to elections made with respect to taxable*  
3 *years beginning after December 31, 2013.*

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113<sup>TH</sup> CONGRESS  
2<sup>D</sup> Session

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