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

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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".

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

(a) IN GENERAL.—Subsection (a) of section 170 of the Internal Revenue Code of 1986 is amended by redesignating paragraphs (2) and (3) as paragraphs (3) and (4), respectively, and by inserting after paragraph (1) the following new paragraph:

"(2) TREATMENT OF CHARITABLE CONTRIBUTIONS MADE BY INDIVIDUALS BEFORE DUE DATE OF RETURN.—If any charitable contribution is made by an individual after the close of a taxable year but not later than the due date (determined without regard to extensions) for the return of tax for such taxable year, then the taxpayer may elect to treat such charitable contribution as made in such taxable year. Such election may be made only at the time of the filing of such return of tax and shall be signified in such manner as the Secretary may provide.".

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

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