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(Original Signature of Member)

114TH CONGRESS  
1ST SESSION

# H. R.

To amend the Internal Revenue Code of 1986 to remove the deduction for charitable contributions from the overall limitation on itemized deductions.

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## IN THE HOUSE OF REPRESENTATIVES

Mr. SENSENBRENNER introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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# A BILL

To amend the Internal Revenue Code of 1986 to remove the deduction for charitable contributions from the overall limitation on itemized 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. CHARITABLE DEDUCTION EXCEPTION TO**  
4 **OVERALL LIMITATION ON ITEMIZED DEDUC-**  
5 **TIONS.**

6 (a) IN GENERAL.—Subsection (c) of section 68 of the  
7 Internal Revenue Code of 1986 is amended by striking  
8 “and” at the end of paragraph (2), by striking the period

1 at the end of paragraph (3) and inserting “, and”, and  
2 by adding at the end the following:

3 “(4) the deduction under section 170 (relating  
4 to charitable, etc., contributions and gifts).”.

5 (b) EFFECTIVE DATE.—The amendment made by  
6 this section shall apply to taxable years beginning after  
7 December 31, 2014.