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(Original Signature of Member)

116TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to allow above-the-line deductions for charitable contributions for individuals not itemizing deductions.

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IN THE HOUSE OF REPRESENTATIVES

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

\_\_\_\_\_  
**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 “Universal Charitable  
5 Giving Act of 2019”.

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 INDI-**  
8 **VIDUALS NOT ITEMIZING DEDUCTIONS.**—In the case  
9 of an individual who does not elect to itemize his de-  
10 ductions for the taxable year, the deduction allowed  
11 by section 170, to the extent such deduction does  
12 not exceed an amount equal to the product of 1/3  
13 and the standard deduction for such individual.”.

14 (b) **EFFECTIVE DATE.**—The amendment made by  
15 this section shall apply to taxable years beginning after  
16 the date of enactment of this Act.