

HR 7

Charitable Giving Act of 2003

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: May 7, 2003

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Dec 9, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/7>

Sponsor

Name: Rep. Blunt, Roy [R-MO-7]

Party: Republican • **State:** MO • **Chamber:** Senate

Cosponsors (87 total)

Cosponsor	Party / State	Role	Date Joined
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		May 7, 2003
Rep. Akin, W. Todd [R-MO-2]	R · MO		May 7, 2003
Rep. Bachus, Spencer [R-AL-6]	R · AL		May 7, 2003
Rep. Barrett, J. Gresham [R-SC-3]	R · SC		May 7, 2003
Rep. Bartlett, Roscoe G. [R-MD-6]	R · MD		May 7, 2003
Rep. Barton, Joe [R-TX-6]	R · TX		May 7, 2003
Rep. Blackburn, Marsha [R-TN-7]	R · TN		May 7, 2003
Rep. Boozman, John [R-AR-3]	R · AR		May 7, 2003
Rep. Brown-Waite, Ginny [R-FL-5]	R · FL		May 7, 2003
Rep. Burgess, Michael C. [R-TX-26]	R · TX		May 7, 2003
Rep. Camp, Dave [R-MI-4]	R · MI		May 7, 2003
Rep. Cantor, Eric [R-VA-7]	R · VA		May 7, 2003
Rep. Chocola, Chris [R-IN-2]	R · IN		May 7, 2003
Rep. Crane, Philip M. [R-IL-8]	R · IL		May 7, 2003
Rep. DeLay, Tom [R-TX-22]	R · TX		May 7, 2003
Rep. Doolittle, John T. [R-CA-4]	R · CA		May 7, 2003
Rep. English, Phil [R-PA-3]	R · PA		May 7, 2003
Rep. Foley, Mark [R-FL-16]	R · FL		May 7, 2003
Rep. Forbes, J. Randy [R-VA-4]	R · VA		May 7, 2003
Rep. Ford, Harold E., Jr. [D-TN-9]	D · TN		May 7, 2003
Rep. Fossella, Vito [R-NY-13]	R · NY		May 7, 2003
Rep. Garrett, Scott [R-NJ-5]	R · NJ		May 7, 2003
Rep. Gillmor, Paul E. [R-OH-5]	R · OH		May 7, 2003
Rep. Gordon, Bart [D-TN-6]	D · TN		May 7, 2003
Rep. Graves, Sam [R-MO-6]	R · MO		May 7, 2003
Rep. Green, Mark [R-WI-8]	R · WI		May 7, 2003
Rep. Harris, Katherine [R-FL-13]	R · FL		May 7, 2003
Rep. Hart, Melissa A. [R-PA-4]	R · PA		May 7, 2003
Rep. Hastert, J. Dennis [R-IL-14]	R · IL		May 7, 2003
Rep. Hayes, Robin [R-NC-8]	R · NC		May 7, 2003
Rep. Hulshof, Kenny C. [R-MO-9]	R · MO		May 7, 2003
Rep. Isakson, Johnny [R-GA-6]	R · GA		May 7, 2003
Rep. Janklow, William J. [R-SD-At Large]	R · SD		May 7, 2003
Rep. Keller, Ric [R-FL-8]	R · FL		May 7, 2003
Rep. Kingston, Jack [R-GA-1]	R · GA		May 7, 2003
Rep. McHugh, John M. [R-NY-23]	R · NY		May 7, 2003
Rep. Meeks, Gregory W. [D-NY-6]	D · NY		May 7, 2003
Rep. Musgrave, Marilyn N. [R-CO-4]	R · CO		May 7, 2003
Rep. Myrick, Sue Wilkins [R-NC-9]	R · NC		May 7, 2003
Rep. Northup, Anne M. [R-KY-3]	R · KY		May 7, 2003
Rep. Norwood, Charles W. [R-GA-9]	R · GA		May 7, 2003

Cosponsor	Party / State	Role	Date Joined
Rep. Pence, Mike [R-IN-6]	R · IN		May 7, 2003
Rep. Peterson, John E. [R-PA-5]	R · PA		May 7, 2003
Rep. Pickering, Charles W. "Chip" [R-MS-3]	R · MS		May 7, 2003
Rep. Pitts, Joseph R. [R-PA-16]	R · PA		May 7, 2003
Rep. Pryce, Deborah [R-OH-15]	R · OH		May 7, 2003
Rep. Ramstad, Jim [R-MN-3]	R · MN		May 7, 2003
Rep. Renzi, Rick [R-AZ-1]	R · AZ		May 7, 2003
Rep. Reynolds, Thomas M. [R-NY-26]	R · NY		May 7, 2003
Rep. Schrock, Edward L. [R-VA-2]	R · VA		May 7, 2003
Rep. Sessions, Pete [R-TX-32]	R · TX		May 7, 2003
Rep. Shays, Christopher [R-CT-4]	R · CT		May 7, 2003
Rep. Shimkus, John [R-IL-19]	R · IL		May 7, 2003
Rep. Simmons, Rob [R-CT-2]	R · CT		May 7, 2003
Rep. Smith, Lamar [R-TX-21]	R · TX		May 7, 2003
Rep. Souder, Mark E. [R-IN-3]	R · IN		May 7, 2003
Rep. Stearns, Cliff [R-FL-6]	R · FL		May 7, 2003
Rep. Terry, Lee [R-NE-2]	R · NE		May 7, 2003
Rep. Tiahrt, Todd [R-KS-4]	R · KS		May 7, 2003
Rep. Upton, Fred [R-MI-6]	R · MI		May 7, 2003
Rep. Wamp, Zach [R-TN-3]	R · TN		May 7, 2003
Rep. Wicker, Roger F. [R-MS-1]	R · MS		May 7, 2003
Rep. Wolf, Frank R. [R-VA-10]	R · VA		May 7, 2003
Rep. Wynn, Albert Russell [D-MD-4]	D · MD		May 7, 2003
Rep. Brown, Henry E., Jr. [R-SC-1]	R · SC		May 19, 2003
Rep. Emanuel, Rahm [D-IL-5]	D · IL		May 19, 2003
Rep. Feeney, Tom [R-FL-24]	R · FL		May 19, 2003
Rep. Moran, Jerry [R-KS-1]	R · KS		May 19, 2003
Rep. Dooley, Calvin M. [D-CA-20]	D · CA		May 21, 2003
Rep. Mollohan, Alan B. [D-WV-1]	D · WV		May 21, 2003
Rep. Franks, Trent [R-AZ-2]	R · AZ		Jun 3, 2003
Rep. McCotter, Thaddeus G. [R-MI-11]	R · MI		Jun 3, 2003
Rep. Murphy, Tim [R-PA-18]	R · PA		Jun 3, 2003
Rep. Crenshaw, Ander [R-FL-4]	R · FL		Jun 18, 2003
Rep. Culberson, John Abney [R-TX-7]	R · TX		Jun 18, 2003
Rep. Hooley, Darlene [D-OR-5]	D · OR		Jun 18, 2003
Rep. Hostettler, John N. [R-IN-8]	R · IN		Jun 18, 2003
Rep. Leach, James A. [R-IA-2]	R · IA		Jun 18, 2003
Rep. Regula, Ralph [R-OH-16]	R · OH		Jun 18, 2003
Rep. Turner, Michael R. [R-OH-3]	R · OH		Jun 18, 2003
Rep. Bishop, Sanford D., Jr. [D-GA-2]	D · GA		Jul 8, 2003
Rep. Burns, Max [R-GA-12]	R · GA		Jul 8, 2003
Rep. Otter, C. L. (Butch) [R-ID-1]	R · ID		Jul 8, 2003

Cosponsor	Party / State	Role	Date Joined
Rep. Wilson, Joe [R-SC-2]	R · SC		Jul 8, 2003
Rep. Case, Ed [D-HI-2]	D · HI		Sep 4, 2003
Rep. Davis, Danny K. [D-IL-7]	D · IL		Sep 4, 2003
Rep. Hyde, Henry J. [R-IL-6]	R · IL		Sep 4, 2003

Committee Activity

Committee	Chamber	Activity	Date
Education and Workforce Committee	House	Referred to	Jun 20, 2003
Finance Committee	Senate	Referred To	Dec 9, 2003
Ways and Means Committee	House	Reported By	Sep 16, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 HRES 370	Procedurally related	Sep 17, 2003: Motion to reconsider laid on the table Agreed to without objection.

Charitable Giving Act of 2003 - **Title I: Charitable Giving Incentives** - (Sec. 101) Amends the Internal Revenue Code to allow non-itemizers to deduct, until December 31, 2005, charitable contributions exceeding \$250 but not exceeding \$500. Requires a study of such amendment.

(Sec. 102) Allows tax-free distributions from individual retirement plans for qualified charitable distributions.

(Sec. 103) Phases-in an increase, from 10 to 20 percent (by 2012), on the percentage limitation on corporate charitable deductions.

(Sec. 104) Permits any taxpayer engaged in a trade or business, whether or not a C corporation, to claim an enhanced deduction for donations of food inventory.

(Sec. 105) Reduces from two to one percent the excise tax on the net investment income of private foundations that are exempt from Federal income tax.

Increases the self-dealing excise tax on such foundations from five to 25 percent.

Modifies provisions concerning the excise tax for the failure of such foundations to distribute income.

(Sec. 106) Revises rules concerning unrelated business taxable income of charitable remainder trusts and charitable remainder unitrusts to impose an excise tax equal to the amount of any unrelated business taxable income.

(Sec. 107) Makes property assembled by the taxpayer, as well as property constructed by the taxpayer, eligible for the scientific property deduction and the computer technology and equipment for educational purposes deduction.

(Sec. 108) Provides that the amount of a shareholder's basis reduction in the stock of an S corporation by reason of a charitable contribution made by the corporation equals the shareholder's pro rata share of the adjusted basis of the contributed property.

(Sec. 109) Permits an organization to be treated as a tax-exempt organization if it makes collegiate housing and infrastructure grants to tax-exempt clubs organized for pleasure and recreation, if, at the time of the grant, substantially all of the active members of the recipient club are full-time students at the college or university with which such recipient organization is associated.

(Sec. 110) Expands the exemption from tax applicable to the income of a charitable organization from bingo games to include other qualified games of chance, so long as the net proceeds are used to promote social welfare.

(Sec. 111) Exempts qualified blood collection organizations from the special fuels tax, the manufacturers excise tax, the communications excise tax, and other specified taxes.

(Sec. 112) Extends the replacement period for acquisitions of replacement property with respect to the nonrecognition of gain on sales of property by clubs organized for pleasure and recreation. (Maintains the current replacement period for voluntary employees' beneficiary associations, supplemental unemployment compensation benefit organizations, and group legal services plans.)

(Sec. 113) Exempts qualified bonds from federal guarantee prohibitions (thus, permits interest on such bonds to be tax-exempt) if the proceeds are used are used to finance one or more of the following facilities used primarily for the benefit

of the elderly: (1) licensed nursing home facilities; (2) licensed or certified assisted living facilities; (3) licensed personal care facilities; or (4) continuing care retirement communities. Limits to \$15 million or less the aggregate bond issuance per issuer per calendar year.

Title II: Tax Reform and Improvements Relating to Charitable Organizations and Programs - (Sec. 201) Suspends the tax-exempt status of an organization that is tax-exempt for any period during which the organization is designated or identified by U.S. Federal authorities as a terrorist organization or supporter of terrorism.

(Sec. 202) States that church tax inquiry procedures do not apply to information provided by the Secretary of the Treasury related to the standards for tax exemption and the requirements relating to unrelated business taxable income.

(Sec. 203) Extends the remedy of declaratory judgment to organizations applying for tax-exempt status.

(Sec. 204) Excludes from gross income landowner incentive programs to conserve threatened, endangered, or imperiled species or to protect or restore certain habitats.

(Sec. 205) Modifies rules concerning interest, rent, annuity, or royalty payments made by a controlled entity to a tax-exempt organization.

(Sec. 206) Eliminates the separate limitation for grassroots lobbying expenditures applicable to electing charities, thus providing one overall limit on lobbying expenditures.

(Sec. 207) Treats qualified forest conservation bonds as exempt facility bonds. Excludes from "gross income" income from certain timber harvesting activities conducted by a qualified organization on lands acquired with proceeds from qualified forest conservation bonds.

Title III: Other Provisions - (Sec. 301) Amends title IV of the Social Security Act to add a new part, Part F: Compassion Capital Fund.

Directs the Secretary of Health and Human Services to make grants to support any private entity that operates a promising social services program. Authorizes appropriations through FY 2008.

(Sec. 302) Amends the Assets for Independence Act to extend the Individual Development Account program through FY 2008 and to make other revisions to such program.

(Sec. 303) Expresses the sense of Congress that: (1) U.S. corporations are important partners with government in efforts to overcome difficult societal problems; and (2) no U.S. corporation should adopt policies that prohibit the corporation from contributing to an organization that is successfully advancing a philanthropic cause merely because such organization is faith based.

(Sec. 304) Amends the Runaway and Homeless Youth Act to make maternity group homes eligible for Transitional Living Project grants.

(Sec. 305) Amends part A (Block Grants to States for Temporary Assistance for Needy Families) of title IV of the Social Security Act to limit to 10 percent the amount of any grant under such part which may be used to carry out programs under title XX (Block Grants to States for Social Services) of such Act.

Actions Timeline

- **Dec 9, 2003:** Read twice and referred to the Committee on Finance.
- **Sep 17, 2003:** Rule H. Res. 370 passed House.
- **Sep 17, 2003:** Considered under the provisions of rule H. Res. 370. (consideration: CR H8304-8356)
- **Sep 17, 2003:** Rule provides for consideration of H.R. 7 with 1 hour of general debate. Previous question shall be considered as ordered without intervening motions except motion to recommit with or without instructions. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill, modified by the amendment printed in part A of the report of the Committee on Rules accompanying this resolution, shall be considered as adopted. The amendment printed in part B of the report of the Committee on Rules shall be considered as read, and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent. Measure will be considered read. A specified amendment is in order.
- **Sep 17, 2003:** DEBATE - The House proceeded with one hour of debate on H.R. 7, as amended.
- **Sep 17, 2003:** DEBATE - Pursuant to the provisions of H. Res. 370, the House proceeded with one hour of debate on the Cardin amendment in the nature of a substitute.
- **Sep 17, 2003:** Mr. Neal (MA) moved to recommit with instructions to Ways and Means. (consideration: CR H8345-8355; text: CR H8346-8354)
- **Sep 17, 2003:** On motion to recommit with instructions Failed by recorded vote: 201 - 221 (Roll no. 507). (consideration: CR H8355)
- **Sep 17, 2003:** Passed/agreed to in House: On passage Passed by the Yeas and Nays: 408 - 13 (Roll no. 508).
- **Sep 17, 2003:** On passage Passed by the Yeas and Nays: 408 - 13 (Roll no. 508).
- **Sep 17, 2003:** Motion to reconsider laid on the table Agreed to without objection.
- **Sep 17, 2003:** Received in the Senate.
- **Sep 16, 2003:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 108-270, Part I.
- **Sep 16, 2003:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 108-270, Part I.
- **Sep 16, 2003:** House Committee on Education and the Workforce Granted an extension for further consideration ending not later than Sept. 16, 2003.
- **Sep 16, 2003:** Committee on Education and the Workforce discharged.
- **Sep 16, 2003:** Committee on Education and the Workforce discharged.
- **Sep 16, 2003:** Placed on the Union Calendar, Calendar No. 157.
- **Sep 16, 2003:** Rules Committee Resolution H. Res. 370 Reported to House. Rule provides for consideration of H.R. 7 with 1 hour of general debate. Previous question shall be considered as ordered without intervening motions except motion to recommit with or without instructions. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill, modified by the amendment printed in part A of the report of the Committee on Rules accompanying this resolution, shall be considered as adopted. The amendment printed in part B of the report of the Committee on Rules shall be considered as read, and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent. Measure will be considered read. A specified amendment is in order.
- **Sep 9, 2003:** Committee Consideration and Mark-up Session Held.
- **Sep 9, 2003:** Ordered to be Reported (Amended) by Voice Vote.
- **Jun 20, 2003:** Referred to the Subcommittee on Select Education.
- **May 7, 2003:** Introduced in House
- **May 7, 2003:** Introduced in House
- **May 7, 2003:** Referred to the Committee on Ways and Means, and in addition to the Committee on Education and the Workforce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
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