Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/109/s/1780

# S 1780

A bill to amend the Internal Revenue Code of 1986 to provide incentives for charitable contributions by individuals and businesses, to improve the public disclosure of activities of exempt organizations, and to enhance the ability of low-income Americans to gain financial security by building assets, and for other purposes.

Congress: 109 (2005–2007, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: Sep 28, 2005

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

Latest Action: Read twice and referred to the Committee on Finance. (Sep 28, 2005)

Official Text: https://www.congress.gov/bill/109th-congress/senate-bill/1780

# **Sponsor**

Name: Sen. Santorum, Rick [R-PA]

Party: Republican • State: PA • Chamber: Senate

### **Cosponsors** (14 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Bunning, Jim [R-KY]	$R \cdot KY$		Sep 28, 2005
Sen. Coleman, Norm [R-MN]	$R \cdot MN$		Sep 28, 2005
Sen. Frist, William H. [R-TN]	$R \cdot TN$		Sep 28, 2005
Sen. Hatch, Orrin G. [R-UT]	$R \cdot UT$		Sep 28, 2005
Sen. Inouye, Daniel K. [D-HI]	D · HI		Sep 28, 2005
Sen. Lieberman, Joseph I. [D-CT]	D · CT		Sep 28, 2005
Sen. Lugar, Richard G. [R-IN]	$R \cdot IN$		Sep 28, 2005
Sen. Smith, Gordon H. [R-OR]	$R \cdot OR$		Sep 28, 2005
Sen. DeWine, Mike [R-OH]	$R \cdot OH$		Sep 29, 2005
Sen. Cochran, Thad [R-MS]	$R \cdot MS$		Oct 4, 2005
Sen. Landrieu, Mary L. [D-LA]	D·LA		Nov 8, 2005
Sen. Warner, John [R-VA]	$R \cdot VA$		Nov 18, 2005
Sen. Snowe, Olympia J. [R-ME]	$R \cdot ME$		Dec 20, 2005
Sen. Craig, Larry E. [R-ID]	$R \cdot ID$		Feb 27, 2006

### **Committee Activity**

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 28, 2005

## **Subjects & Policy Tags**

# **Policy Area:**

Taxation

#### **Related Bills**

Bill	Relationship	Last Action
109 HR 3908	Related bill	Nov 7, 2005: Referred to the Subcommittee on Select Education.
109 S 6	Related bill	Mar 7, 2005: Star Print ordered on on the bill.
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Summary (as of Sep 28, 2005)

CARE Act of 2005 - Amends Internal Revenue Code provisions relating to charitable giving, including to: (1) allow nonitemizing taxpayers to claim a tax deduction for charitable contributions; (2) permit tax-free distributions from individual retirement accounts for charitable purposes; (3) expand the tax deductions for charitable contributions of food and book inventories; (4) allow an increased tax deduction for charitable contributions of literary, musical, artistic, and scholarly compositions; and (5) exclude from gross income reimbursements to volunteers for the charitable use of an automobile. Revises various disclosure and oversight requirements relating to tax-exempt organizations.

Restores and increases funding for the Social Services Block Grant Program.

Savings for Working Families Act of 2005 - Allows certain low income individuals to establish individual development accounts (IDAs) to accumulate assets for homeownership, education, business startup, and other purposes. Allows an investment tax credit for contributions to an IDA.

Authorizes the Secretary of Health and Human Services, the Corporation for National and Community Service, the U.S. Attorney General, and the Secretary of Housing and Urban Development to award grants to, and enter into cooperative agreements with, nongovernmental organizations to assist nonprofit community-based organizations in delivering social services.

Requires the Secretary of Health and Human Services to contract for an evaluation of maternity group homes under the Runaway and Homeless Youth Act.

#### **Actions Timeline**

- Sep 28, 2005: Introduced in Senate
- Sep 28, 2005: Sponsor introductory remarks on measure. (CR S10597-10598)
- Sep 28, 2005: Read twice and referred to the Committee on Finance.