

## HR 4534

To amend the Internal Revenue Code of 1986 to reform the charitable contribution deduction rules on contributions of certain easements on buildings in registered historic districts, and for other purposes.

**Congress:** 109 (2005–2007, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Dec 14, 2005

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Dec 14, 2005)

**Official Text:** <https://www.congress.gov/bill/109th-congress/house-bill/4534>

### Sponsor

**Name:** Rep. English, Phil [R-PA-3]

**Party:** Republican • **State:** PA • **Chamber:** House

### Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Rep. McCrery, Jim [R-LA-4]	R · LA		Dec 16, 2005
Rep. Souder, Mark E. [R-IN-3]	R · IN		Mar 29, 2006

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Dec 14, 2005

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Dec 14, 2005)

Amends the Internal Revenue Code to modify requirements for the tax deduction for charitable contributions of easements on buildings in registered historic districts to require such easements to preserve the entire exterior of the building and to prohibit any change in the exterior of the buildings which is inconsistent with the historic character of such exterior. Imposes additional reporting, appraisal, and filing fee requirements.

Revises criteria for determining substantial and gross overstatements of valuations of charitable deduction property. Eliminates the reasonable cause exception for waiving penalties for such overstatements.

## Actions Timeline

---

- **Dec 14, 2005:** Introduced in House
- **Dec 14, 2005:** Introduced in House
- **Dec 14, 2005:** Referred to the House Committee on Ways and Means.