

## HR 4454

### Permanent S Corporation Charitable Contributions Act of 2014

**Congress:** 113 (2013–2015, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Apr 10, 2014

**Current Status:** Placed on the Union Calendar, Calendar No. 318.

**Latest Action:** Placed on the Union Calendar, Calendar No. 318. (May 2, 2014)

**Official Text:** <https://www.congress.gov/bill/113th-congress/house-bill/4454>

## Sponsor

**Name:** Rep. Reichert, David G. [R-WA-8]

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

## Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Kind, Ron [D-WI-3]	D · WI		Apr 10, 2014
Rep. Reed, Tom [R-NY-23]	R · NY		Apr 29, 2014

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Reported By	May 2, 2014

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
113 S 2260	Related bill	May 7, 2014: Motion to proceed to consideration of measure made in Senate. (consideration: CR S2763-2768)
113 S 1859	Related bill	Dec 20, 2013: Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 287.
113 HR 892	Related bill	Feb 28, 2013: Referred to the House Committee on Ways and Means.

## Summary (as of May 2, 2014)

Permanent S Corporation Charitable Contributions Act of 2014 - Amends the Internal Revenue Code to make permanent the tax rule requiring an adjustment to the basis of a shareholder's stock in an S corporation that makes tax deductible charitable contributions of appreciated property in taxable years beginning after 2013.

## **Actions Timeline**

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- **May 2, 2014:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 113-430.
- **May 2, 2014:** Placed on the Union Calendar, Calendar No. 318.
- **Apr 29, 2014:** Committee Consideration and Mark-up Session Held.
- **Apr 29, 2014:** Ordered to be Reported in the Nature of a Substitute (Amended) by the Yeas and Nays: 21 - 14.
- **Apr 10, 2014:** Introduced in House
- **Apr 10, 2014:** Referred to the House Committee on Ways and Means.