

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

- **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.