

## HR 4719

America Gives More Act of 2014

**Congress:** 113 (2013–2015, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 22, 2014

**Current Status:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 477.

**Latest Action:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 477.  
(Jul 23, 2014)

**Official Text:** <https://www.congress.gov/bill/113th-congress/house-bill/4719>

### Sponsor

**Name:** Rep. Reed, Tom [R-NY-23]

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

### Cosponsors (9 total)

| Cosponsor                             | Party / State | Role | Date Joined  |
|---------------------------------------|---------------|------|--------------|
| Rep. Gerlach, Jim [R-PA-6]            | R · PA        |      | May 22, 2014 |
| Rep. Griffin, Tim [R-AR-2]            | R · AR        |      | May 28, 2014 |
| Rep. Kelly, Mike [R-PA-3]             | R · PA        |      | May 28, 2014 |
| Rep. Nunes, Devin [R-CA-22]           | R · CA        |      | May 28, 2014 |
| Rep. Paulsen, Erik [R-MN-3]           | R · MN        |      | May 28, 2014 |
| Rep. Schock, Aaron [R-IL-18]          | R · IL        |      | May 28, 2014 |
| Rep. Tiberi, Patrick J. [R-OH-12]     | R · OH        |      | May 28, 2014 |
| Rep. Gibson, Christopher P. [R-NY-19] | R · NY        |      | May 30, 2014 |
| Rep. Stivers, Steve [R-OH-15]         | R · OH        |      | Jun 5, 2014  |

### Committee Activity

| Committee                | Chamber | Activity    | Date         |
|--------------------------|---------|-------------|--------------|
| Ways and Means Committee | House   | Reported By | Jun 26, 2014 |

### Subjects & Policy Tags

**Policy Area:**

Taxation

## Related Bills

| Bill         | Relationship         | Last Action                                                                                                                                  |
|--------------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| 113 HR 5806  | Related bill         | <b>Dec 11, 2014:</b> On motion to suspend the rules and pass the bill Failed by the Yeas and Nays: (2/3 required): 275 - 149 (Roll no. 562). |
| 113 S 2636   | Related bill         | <b>Jul 22, 2014:</b> Read twice and referred to the Committee on Finance.                                                                    |
| 113 HRES 670 | Procedurally related | <b>Jul 17, 2014:</b> Motion to reconsider laid on the table Agreed to without objection.                                                     |
| 113 HR 2945  | Related bill         | <b>Aug 1, 2013:</b> Referred to the House Committee on Ways and Means.                                                                       |
| 113 S 1395   | Related bill         | <b>Jul 30, 2013:</b> Read twice and referred to the Committee on Finance.                                                                    |

## Summary (as of Jul 17, 2014)

America Gives More Act of 2014 - Amends the Internal Revenue Code to: (1) make permanent the enhanced tax deduction for charitable contributions of food inventory; (2) increase from 10% to 15% of the aggregate net income of taxpayers other than C corporations the amount of deductible food inventory contributions which such taxpayers may make in any taxable year (for a C corporation, 15% of its taxable income); (3) permit a taxpayer who is not required to account for inventories or capitalize indirect costs, to elect, solely for purposes of computing the amount of the deduction, to treat the basis of any apparently wholesome food (as defined in the Bill Emerson Good Samaritan Food Donation Act) as equal to 25% of the fair market value of such food; and (4) set forth a formula for determining the fair market value of such food.

Makes permanent: (1) tax-free distributions from individual retirement accounts (IRAs) for charitable purposes, and (2) the tax deduction for charitable contributions by individuals and corporations of real property interests for conservation purposes.

Allows taxpayers to treat a charitable contribution made after the close of the taxable year but before the due date of the tax return as being made in such taxable year.

Reduces from 2% to 1% the excise tax rate on the net investment income of tax-exempt private foundations. Repeals the 1% reduction in such tax rate for private foundations that meet certain distribution requirements.

Prohibits the entry of the budgetary effects of this Act on any PAYGO (pay-as-you-go) scorecard.

## Actions Timeline

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- **Jul 23, 2014:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 477.
- **Jul 22, 2014:** Received in the Senate. Read the first time. Placed on Senate Legislative Calendar under Read the First Time.
- **Jul 17, 2014:** Rule H. Res. 670 passed House.
- **Jul 17, 2014:** Considered under the provisions of rule H. Res. 670. (consideration: CR H6364-6378)
- **Jul 17, 2014:** Rule provides for consideration of H.R. 4719 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 rule provides that the amendment in the nature of a substitute consisting of the text of Rules Committee Print 113-51 shall be considered as adopted and the bill, as amended, shall be considered as read.
- **Jul 17, 2014:** DEBATE - The House proceeded with one hour of debate on H.R. 4719.
- **Jul 17, 2014:** The previous question was ordered pursuant to the rule. (consideration: CR H6375)
- **Jul 17, 2014:** Mr. Van Hollen moved to recommit with instructions to the Committee on Ways and Means. (consideration: CR H6375-6378; text: CR H6375-6376)
- **Jul 17, 2014:** DEBATE - The House proceeded with 10 minutes of debate on the Van Hollen motion to recommit with instructions pending a reservation of a point of order. The instructions contained in the motion seek to require the bill to be reported to the House with an amendment to extend the three existing charitable tax extenders and two new charitable tax provisions in the underlying bill for only two additional years, through the end of 2015, as opposed to the permanent extension costing \$16 billion in the underlying bill. It would prevent these five tax cuts from permanently adding to the deficit, undermining comprehensive tax reform, and putting further pressure on the United States discretionary priorities. Additionally, the motion would deny any claiming of these five charitable tax provisions by inverted corporations that change their residence from the United States in order to avoid paying U.S. taxes. Subsequently, the point of order was withdrawn.
- **Jul 17, 2014:** The previous question on the motion to recommit with instructions was ordered without objection. (consideration: CR H6377)
- **Jul 17, 2014:** On motion to recommit with instructions Failed by the Yeas and Nays: 185 - 227 (Roll no. 431). (consideration: CR H6377-4378)
- **Jul 17, 2014:** Passed/agreed to in House: On passage Passed by the Yeas and Nays: 277 - 130 (Roll no. 432).(text: CR H6364-6365)
- **Jul 17, 2014:** Motion to reconsider laid on the table Agreed to without objection.
- **Jul 17, 2014:** On passage Passed by the Yeas and Nays: 277 - 130 (Roll no. 432). (text: CR H6364-6365)
- **Jul 15, 2014:** Rules Committee Resolution H. Res. 670 Reported to House. Rule provides for consideration of H.R. 4719 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 rule provides that the amendment in the nature of a substitute consisting of the text of Rules Committee Print 113-51 shall be considered as adopted and the bill, as amended, shall be considered as read.
- **Jun 26, 2014:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 113-498.
- **Jun 26, 2014:** Placed on the Union Calendar, Calendar No. 371.
- **May 29, 2014:** Committee Consideration and Mark-up Session Held.
- **May 29, 2014:** Ordered to be Reported in the Nature of a Substitute (Amended) by the Yeas and Nays: 23 - 13.
- **May 22, 2014:** Introduced in House
- **May 22, 2014:** Referred to the House Committee on Ways and Means.

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