

HR 5806

Supporting America's Charities Act

Congress: 113 (2013–2015, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Dec 8, 2014

Current Status: On motion to suspend the rules and pass the bill Failed by the Yeas and Nays: (2/3 required): 275 -

Latest Action: On motion to suspend the rules and pass the bill Failed by the Yeas and Nays: (2/3 required): 275 - 149 (Roll no. 562). (Dec 11, 2014)

Official Text: <https://www.congress.gov/bill/113th-congress/house-bill/5806>

Sponsor

Name: Rep. Camp, Dave [R-MI-4]

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

Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Gerlach, Jim [R-PA-6]	R · PA		Dec 9, 2014
Rep. Kelly, Mike [R-PA-3]	R · PA		Dec 9, 2014
Rep. Reed, Tom [R-NY-23]	R · NY		Dec 9, 2014
Rep. Schock, Aaron [R-IL-18]	R · IL		Dec 9, 2014

Committee Activity

Committee	Chamber	Activity	Date
Budget Committee	House	Referred To	Dec 8, 2014
Ways and Means Committee	House	Referred To	Dec 8, 2014

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
113 HR 4719	Related bill	Jul 23, 2014: Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 477.

Supporting America's Charities Act - Amends the Internal Revenue Code to make permanent: (1) the tax deduction for charitable contributions by individuals and corporations of real property interests for conservation purposes, and (2) tax-free distributions from individual retirement accounts (IRAs) for charitable purposes. Allows a tax deduction for charitable contributions for conservation purposes of property conveyed under the Alaska Native Claims Settlement Act by an Alaska Native Corporation.

Modifies the tax deduction for charitable contributions of food inventory to: (1) increase the amount of deductible food inventory contributions that taxpayers other than C corporations may make in any taxable year from 10% to 15% of their aggregate net income and to limit such amount for a C corporation to 15% of its taxable income; (2) 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 such 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 to set forth a formula for determining the fair market value of such food; and (3) make such deduction, as modified, permanent.

Actions Timeline

- **Dec 11, 2014:** Considered as unfinished business. (consideration: CR H9075)
- **Dec 11, 2014:** Failed of passage/not agreed to in House: On motion to suspend the rules and pass the bill Failed by the Yeas and Nays: (2/3 required): 275 - 149 (Roll no. 562).
- **Dec 11, 2014:** On motion to suspend the rules and pass the bill Failed by the Yeas and Nays: (2/3 required): 275 - 149 (Roll no. 562).
- **Dec 10, 2014:** Mr. Camp moved to suspend the rules and pass the bill.
- **Dec 10, 2014:** Considered under suspension of the rules. (consideration: CR H8998-9002; text as introduced in House: CR H8998-8999)
- **Dec 10, 2014:** DEBATE - The House proceeded with forty minutes of debate on H.R. 5806.
- **Dec 10, 2014:** At the conclusion of debate, the Yeas and Nays were demanded and ordered. Pursuant to the provisions of clause 8, rule XX, the Chair announced that further proceedings on the motion would be postponed.
- **Dec 8, 2014:** Introduced in House
- **Dec 8, 2014:** Referred to the Committee on Ways and Means, and in addition to the Committee on the Budget, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.