

## HR 630

Permanent S Corporation Charitable Contribution Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jan 30, 2015

**Current Status:** Placed on the Union Calendar, Calendar No. 10.

**Latest Action:** Placed on the Union Calendar, Calendar No. 10. (Feb 9, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/630>

### Sponsor

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

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

### Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Kind, Ron [D-WI-3]	D · WI		Jan 30, 2015
Rep. Reed, Tom [R-NY-23]	R · NY		Feb 2, 2015
Rep. Costello, Ryan A. [R-PA-6]	R · PA		Feb 3, 2015

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Reported By	Feb 9, 2015

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
114 HR 2788	Related bill	<b>Jun 16, 2015:</b> Referred to the House Committee on Ways and Means.

### Summary (as of Feb 9, 2015)

#### Permanent S Corporation Charitable Contribution Act of 2015

(Sec. 2) This bill amends the Internal Revenue Code to make permanent the tax rule that reduces the basis of the stock of an S corporation shareholder by the adjusted basis (rather than fair market value) of any charitable contribution made by the S corporation.

## Actions Timeline

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- **Feb 9, 2015:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 114-16.
- **Feb 9, 2015:** Placed on the Union Calendar, Calendar No. 10.
- **Feb 4, 2015:** Ordered to be Reported (Amended) by the Yeas and Nays: 24 - 14.
- **Jan 30, 2015:** Introduced in House
- **Jan 30, 2015:** Referred to the House Committee on Ways and Means.