

S 1817

Public Good IRA Rollover Act of 2017

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Sep 14, 2017

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Sep 14, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/senate-bill/1817>

Sponsor

Name: Sen. Stabenow, Debbie [D-MI]

Party: Democratic • **State:** MI • **Chamber:** Senate

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Collins, Susan M. [R-ME]	R · ME		Sep 14, 2017
Sen. Gillibrand, Kirsten E. [D-NY]	D · NY		Sep 14, 2017
Sen. Schumer, Charles E. [D-NY]	D · NY		Sep 14, 2017

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 14, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Sep 14, 2017)

Public Good IRA Rollover Act of 2017

This bill amends the Internal Revenue Code to revise the tax exclusion for distributions from individual retirement accounts (IRAs) for charitable purposes to: (1) eliminate the \$100,000 cap on such exclusion; (2) permit tax-free distributions from IRAs to a split-interest entity (i.e., a charitable remainder annuity or unitrust, a pooled income fund, and a charitable gift annuity); and (3) allow distributions to a split-interest entity to be made when the account beneficiary attains age 59-1/2 (otherwise, age 70-1/2 for IRA distributions to a charitable organization).

Actions Timeline

- **Sep 14, 2017:** Introduced in Senate
- **Sep 14, 2017:** Read twice and referred to the Committee on Finance.

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