

S 2632

Marjory Stoneman Douglas High School Family Support Act of 2018

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Apr 9, 2018

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

Latest Action: Read twice and referred to the Committee on Finance. (Apr 9, 2018)

Official Text: <https://www.congress.gov/bill/115th-congress/senate-bill/2632>

Sponsor

Name: Sen. Rubio, Marco [R-FL]

Party: Republican • **State:** FL • **Chamber:** Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Nelson, Bill [D-FL]	D · FL		Apr 9, 2018

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 9, 2018

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 HR 5382	Identical bill	Mar 22, 2018: Referred to the House Committee on Ways and Means.

Marjory Stoneman Douglas High School Family Support Act of 2018

This bill accelerates the benefits of tax deductions for charitable cash contributions made for the relief of the spouses, dependents, or guardians of the slain or injured victims of the Marjory Stoneman Douglas High School shooting that occurred on February 14, 2018.

A taxpayer who makes such a contribution may claim a deduction in 2017 for contributions made on or after February 13, 2018, and before April 18, 2018. Recordkeeping requirements for the deduction may be satisfied using a telephone bill showing the name of the organization to which a contribution was made with the date and amount of such contribution.

A contribution that is made on or after February 14, 2018, may qualify as a charitable contribution even if it is for the exclusive benefit of the specified individuals.

Payments made on or after February 14, 2018, and on or before October 15, 2018, to the individuals by a tax-exempt organization: (1) shall be treated as related to the purpose or function constituting the basis for such organization's tax exemption; and (2) may not be treated as inuring to the benefit of any private individual, if the payments are made in good faith using a reasonable and objective formula which is consistently applied.

Actions Timeline

- **Apr 9, 2018:** Introduced in Senate
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