

S 3317

Protect Charities and Houses of Worship Act

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Aug 1, 2018

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

Latest Action: Read twice and referred to the Committee on Finance. (Aug 1, 2018)

Official Text: <https://www.congress.gov/bill/115th-congress/senate-bill/3317>

Sponsor

Name: Sen. Cruz, Ted [R-TX]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Aug 1, 2018

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 HR 6504	Related bill	Jul 25, 2018: Referred to the House Committee on Ways and Means.
115 HR 6460	Related bill	Jul 19, 2018: Referred to the House Committee on Ways and Means.
115 HR 6037	Related bill	Jun 7, 2018: Referred to the House Committee on Ways and Means.

Summary (as of Aug 1, 2018)

Protect Charities and Houses of Worship Act

This bill amends the Internal Revenue Code to modify the requirements for determining the unrelated business taxable income of tax-exempt organizations. The bill repeals provisions that: (1) require organizations with more than one unrelated trade or business to compute unrelated business taxable income separately for each trade or business; and (2) increase unrelated business taxable income by the amount of expenses paid or incurred by an organization for certain fringe benefits for which a tax deduction is not allowed, including benefits relating to transportation, parking, or an on-premises athletic facility.

Actions Timeline

- **Aug 1, 2018:** Introduced in Senate
- **Aug 1, 2018:** Read twice and referred to the Committee on Finance.