# HR 5382

Marjory Stoneman Douglas High School Family Support Act of 2018

**Congress:** 115 (2017–2019, Ended)
**Chamber:** House
**Policy Area:** Taxation
**Introduced:** Mar 22, 2018
**Current Status:** Referred to the House Committee on Ways and Means.
**Latest Action:** Referred to the House Committee on Ways and Means. (Mar 22, 2018)
**Official Text:** https://www.congress.gov/bill/115th-congress/house-bill/5382

## Sponsor

**Name:** Rep. Curbelo, Carlos [R-FL-26]
**Party:** Republican • **State:** FL • **Chamber:** House

## Cosponsors (2 total)

| Cosponsor | Party / State | Role | Date Joined |
|---|---|---|---|
| Rep. Buchanan, Vern [R-FL-16] | R · FL | | Mar 22, 2018 |
| Rep. Deutch, Theodore E. [D-FL-22] | D · FL | | Mar 22, 2018 |

## Committee Activity

| Committee | Chamber | Activity | Date |
|---|---|---|---|
| Ways and Means Committee | House | Referred To | Mar 22, 2018 |

## Subjects & Policy Tags

**Policy Area:**

Taxation

## Related Bills

| Bill | Relationship | Last Action |
|---|---|---|
| 115 S 2632 | Identical bill | **Apr 9, 2018:** Read twice and referred to the Committee on Finance. |

## Summary (as of Mar 22, 2018)

**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

- **Mar 22, 2018:** Introduced in House
- **Mar 22, 2018:** Referred to the House Committee on Ways and Means.

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