

S 1282

Preserve Charities and Houses of Worship Act

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: May 2, 2019

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

Latest Action: Read twice and referred to the Committee on Finance. (May 2, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/1282>

Sponsor

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

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

Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Shaheen, Jeanne [D-NH]	D · NH		May 2, 2019
Sen. Ernst, Joni [R-IA]	R · IA		Jun 3, 2019
Sen. Cramer, Kevin [R-ND]	R · ND		Jul 10, 2019
Sen. Lee, Mike [R-UT]	R · UT		Jul 10, 2019
Sen. McSally, Martha [R-AZ]	R · AZ		Oct 23, 2019

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 2, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 HR 1545	Related bill	Mar 5, 2019: Referred to the House Committee on Ways and Means.
116 S 632	Related bill	Feb 28, 2019: Read twice and referred to the Committee on Finance.
116 S 501	Related bill	Feb 14, 2019: Read twice and referred to the Committee on Finance.
116 HR 513	Related bill	Jan 11, 2019: Referred to the House Committee on Ways and Means.

Preserve Charities and Houses of Worship Act

This bill modifies 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

- **May 2, 2019:** Introduced in Senate
- **May 2, 2019:** Read twice and referred to the Committee on Finance.

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