

S 1475

Charities Helping Americans Regularly Throughout the Year Act of 2019

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: May 15, 2019

Current Status: Read twice and referred to the Committee on Finance. (text: CR S2887-2888)

Latest Action: Read twice and referred to the Committee on Finance. (text: CR S2887-2888) (May 15, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/1475>

Sponsor

Name: Sen. Thune, John [R-SD]

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

Cosponsors (6 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Casey, Robert P., Jr. [D-PA]	D · PA		May 15, 2019
Sen. Roberts, Pat [R-KS]	R · KS		May 15, 2019
Sen. Wyden, Ron [D-OR]	D · OR		May 15, 2019
Sen. Klobuchar, Amy [D-MN]	D · MN		Jun 4, 2019
Sen. Peters, Gary C. [D-MI]	D · MI		Jun 4, 2019
Sen. Boozman, John [R-AR]	R · AR		Aug 1, 2019

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 15, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 HR 4953	Related bill	Oct 31, 2019: Referred to the House Committee on Ways and Means.
116 HR 3259	Identical bill	Jun 13, 2019: Referred to the House Committee on Ways and Means.

Charities Helping Americans Regularly Throughout the Year Act of 2019

This bill modifies several tax provisions in the Internal Revenue Code affecting charitable contributions and tax-exempt organizations.

The Internal Revenue Service may determine the standard mileage rate for deducting the cost of using a passenger automobile for charitable purposes (currently set by statute at 14 cents per mile), and that rate may not be less than the rate for medical purposes (20 cents per mile in 2019).

The bill requires tax-exempt organizations to file their returns in electronic form.

The bill excludes from the gross income of an individual who is at least 70-1/2 years of age up to \$100,000 in distributions from an individual retirement plan to a donor advised fund (DAF). The bill also modifies disclosure requires for DAFs. (A DAF is a fund or account that is separately identified by reference to contributions of a donor or donors. The account is owned and controlled by a sponsoring charitable organization, while the donor retains advisory privileges with respect to the distribution and investment of funds in the account.)

The bill reduces from 2% to 1% the excise tax on the investment income of private foundations and eliminates a provision that reduces the rate to 1% if a foundation meets certain distribution requirements.

Actions Timeline

- **May 15, 2019:** Introduced in Senate
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