

## S 501

### Stop the Tax Hike on Charities and Places of Worship Act

**Congress:** 116 (2019–2021, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Feb 14, 2019

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Feb 14, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/senate-bill/501>

### Sponsor

**Name:** Sen. Brown, Sherrod [D-OH]

**Party:** Democratic • **State:** OH • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 14, 2019

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
116 S 1282	Related bill	<b>May 2, 2019:</b> Read twice and referred to the Committee on Finance.
116 HR 1545	Related bill	<b>Mar 5, 2019:</b> Referred to the House Committee on Ways and Means.
116 S 632	Related bill	<b>Feb 28, 2019:</b> Read twice and referred to the Committee on Finance.
116 HR 1223	Related bill	<b>Feb 14, 2019:</b> Referred to the House Committee on Ways and Means.
116 HR 513	Related bill	<b>Jan 11, 2019:</b> Referred to the House Committee on Ways and Means.

## **Stop the Tax Hike on Charities and Places of Worship Act**

This bill modifies the requirements for determining the unrelated business taxable income of tax-exempt organizations. The bill repeals a provision that requires unrelated business taxable income to be increased by the amount of expenses paid or incurred by a tax-exempt 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.

The bill also increases the corporate income tax rate from 21% to 22%.

## **Actions Timeline**

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- **Feb 14, 2019:** Introduced in Senate
- **Feb 14, 2019:** Read twice and referred to the Committee on Finance.