

S 632

LIFT for Charities Act

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Feb 28, 2019

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

Latest Action: Read twice and referred to the Committee on Finance. (Feb 28, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/632>

Sponsor

Name: Sen. Lankford, James [R-OK]

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

Cosponsors (12 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Coons, Christopher A. [D-DE]	D · DE		Feb 28, 2019
Sen. Collins, Susan M. [R-ME]	R · ME		Mar 13, 2019
Sen. Hawley, Josh [R-MO]	R · MO		Mar 13, 2019
Sen. King, Angus S., Jr. [I-ME]	I · ME		Mar 13, 2019
Sen. Daines, Steve [R-MT]	R · MT		Mar 26, 2019
Sen. Jones, Doug [D-AL]	D · AL		Jun 20, 2019
Sen. Blackburn, Marsha [R-TN]	R · TN		Jun 26, 2019
Sen. Blunt, Roy [R-MO]	R · MO		Oct 24, 2019
Sen. Ernst, Joni [R-IA]	R · IA		Oct 24, 2019
Sen. Hoeven, John [R-ND]	R · ND		Oct 24, 2019
Sen. Lee, Mike [R-UT]	R · UT		Oct 24, 2019
Sen. McSally, Martha [R-AZ]	R · AZ		Oct 24, 2019

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 28, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 HR 3300	Related bill	Feb 4, 2020: Placed on the Union Calendar, Calendar No. 307.
116 S 1282	Related bill	May 2, 2019: Read twice and referred to the Committee on Finance.
116 HR 1545	Related bill	Mar 5, 2019: Referred to the House Committee on Ways and Means.
116 HR 1223	Related bill	Feb 14, 2019: Referred to the House Committee on Ways and Means.
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.

Summary (as of Feb 28, 2019)

Lessen Impediments From Taxes for Charities Act or the LIFT for Charities 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.

Actions Timeline

- **Feb 28, 2019:** Introduced in Senate
- **Feb 28, 2019:** Read twice and referred to the Committee on Finance.

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