

## 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	<b>Feb 4, 2020:</b> Placed on the Union Calendar, Calendar No. 307.
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 HR 1223	Related bill	<b>Feb 14, 2019:</b> Referred to the House Committee on Ways and Means.
116 S 501	Related bill	<b>Feb 14, 2019:</b> Read twice and referred to the Committee on Finance.
116 HR 513	Related bill	<b>Jan 11, 2019:</b> 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.