

## HR 1432

VETT Act

**Congress:** 118 (2023–2025, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 7, 2023

**Current Status:** Became Public Law No: 118-146.

**Latest Action:** Became Public Law No: 118-146. (Dec 12, 2024)

**Law:** 118-146 (Enacted Dec 12, 2024)

**Official Text:** <https://www.congress.gov/bill/118th-congress/house-bill/1432>

### Sponsor

**Name:** Rep. Wenstrup, Brad R. [R-OH-2]

**Party:** Republican • **State:** OH • **Chamber:** House

### Cosponsors (15 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Panetta, Jimmy [D-CA-19]	D · CA		Mar 7, 2023
Rep. Grothman, Glenn [R-WI-6]	R · WI		Apr 3, 2023
Rep. Murphy, Gregory F. [R-NC-3]	R · NC		Jun 23, 2023
Rep. Carey, Mike [R-OH-15]	R · OH		Jul 27, 2023
Rep. Miller, Carol D. [R-WV-1]	R · WV		Jul 27, 2023
Rep. Sewell, Terri A. [D-AL-7]	D · AL		Sep 8, 2023
Rep. Davis, Danny K. [D-IL-7]	D · IL		Sep 12, 2023
Rep. Crow, Jason [D-CO-6]	D · CO		Nov 14, 2023
Rep. Baird, James R. [R-IN-4]	R · IN		Nov 15, 2023
Rep. Carbajal, Salud O. [D-CA-24]	D · CA		Nov 15, 2023
Rep. Davis, Donald G. [D-NC-1]	D · NC		Nov 15, 2023
Rep. Gonzales, Tony [R-TX-23]	R · TX		Nov 15, 2023
Rep. Miller-Meeks, Mariannette [R-IA-1]	R · IA		Nov 15, 2023
Rep. Ryan, Patrick [D-NY-18]	D · NY		Nov 15, 2023
Rep. Fitzpatrick, Brian K. [R-PA-1]	R · PA		Nov 28, 2023

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Reported By	Jan 18, 2024

### Subjects & Policy Tags

**Policy Area:**

Taxation

## Related Bills

Bill	Relationship	Last Action
118 S 677	Related bill	<b>Mar 7, 2023:</b> Read twice and referred to the Committee on Finance.

## Summary (as of Dec 12, 2024)

### VSO Equal Tax Treatment Act or the VETT Act

This act allows a tax-exempt veterans' organization to receive tax deductible charitable contributions for tax years beginning after 2024, provided that the organization is a federally chartered organization. Further, the act limits the deduction for such contributions to 60% of the donor's adjusted gross income.

Generally, a veterans' organization may be exempt from federal income tax provided that, among other requirements, at least 75% of its members are past or present members of the Armed Forces. However, to be eligible to receive tax deductible charitable contributions, the Internal Revenue Service requires that at least 90% of a tax-exempt veteran organization's members must be wartime veterans. Charitable contributions made to a veterans' organization that does not meet this 90% threshold may be subject to federal income tax.

This act allows a tax-exempt veterans' organization to receive tax deductible charitable contributions for tax years beginning after 2024, provided that the organization is a federally chartered organization.

The act also provides that, for tax years beginning after 2024, the deduction for charitable contributions made to a tax-exempt veterans' organization that is federally chartered is limited to 60% of the donor's adjusted gross income, rather than the lower limits that apply to other types of charitable contributions.

### Actions Timeline

- **Dec 12, 2024:** Signed by President.
- **Dec 12, 2024:** Became Public Law No: 118-146.
- **Dec 10, 2024:** Presented to President.
- **Dec 5, 2024:** Message on Senate action sent to the House.
- **Dec 4, 2024:** Passed/agreed to in Senate: Passed Senate without amendment by Voice Vote.
- **Dec 4, 2024:** Passed Senate without amendment by Voice Vote. (consideration: CR S6823)
- **Sep 18, 2024:** Received in the Senate, read twice.
- **Sep 17, 2024:** Mr. Smith (MO) moved to suspend the rules and pass the bill, as amended.
- **Sep 17, 2024:** Considered under suspension of the rules. (consideration: CR H5272-5273)
- **Sep 17, 2024:** DEBATE - The House proceeded with forty minutes of debate on H.R. 1432.
- **Sep 17, 2024:** Passed/agreed to in House: On motion to suspend the rules and pass the bill, as amended Agreed to by voice vote. (text: CR H5272)
- **Sep 17, 2024:** On motion to suspend the rules and pass the bill, as amended Agreed to by voice vote. (text: CR H5272)
- **Sep 17, 2024:** Motion to reconsider laid on the table Agreed to without objection.
- **Jan 18, 2024:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 118-351.
- **Jan 18, 2024:** Placed on the Union Calendar, Calendar No. 286.
- **Nov 30, 2023:** Committee Consideration and Mark-up Session Held
- **Nov 30, 2023:** Ordered to be Reported in the Nature of a Substitute (Amended) by the Yeas and Nays: 42 - 0.
- **Mar 7, 2023:** Introduced in House
- **Mar 7, 2023:** Referred to the House Committee on Ways and Means.