

HR 801

Charitable Act

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Jan 28, 2025

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jan 28, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/house-bill/801>

Sponsor

Name: Rep. Moore, Blake D. [R-UT-1]

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

Cosponsors (54 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Davis, Danny K. [D-IL-7]	D · IL		Jan 28, 2025
Rep. Miller, Carol D. [R-WV-1]	R · WV		Jan 28, 2025
Rep. Pappas, Chris [D-NH-1]	D · NH		Jan 28, 2025
Rep. Bice, Stephanie I. [R-OK-5]	R · OK		Feb 4, 2025
Rep. Carey, Mike [R-OH-15]	R · OH		Feb 4, 2025
Rep. Ciscomani, Juan [R-AZ-6]	R · AZ		Feb 4, 2025
Rep. Garbarino, Andrew R. [R-NY-2]	R · NY		Feb 4, 2025
Rep. Kelly, Mike [R-PA-16]	R · PA		Feb 4, 2025
Rep. Thanedar, Shri [D-MI-13]	D · MI		Feb 4, 2025
Rep. Lawler, Michael [R-NY-17]	R · NY		Feb 5, 2025
Rep. Rogers, Mike D. [R-AL-3]	R · AL		Feb 10, 2025
Rep. Scholten, Hillary J. [D-MI-3]	D · MI		Feb 10, 2025
Rep. LaHood, Darin [R-IL-16]	R · IL		Feb 12, 2025
Rep. Cleaver, Emanuel [D-MO-5]	D · MO		Feb 24, 2025
Rep. Langworthy, Nicholas A. [R-NY-23]	R · NY		Feb 24, 2025
Rep. McGarvey, Morgan [D-KY-3]	D · KY		Feb 24, 2025
Rep. Panetta, Jimmy [D-CA-19]	D · CA		Feb 24, 2025
Rep. Stansbury, Melanie A. [D-NM-1]	D · NM		Feb 24, 2025
Rep. Tenney, Claudia [R-NY-24]	R · NY		Feb 24, 2025
Rep. Barr, Andy [R-KY-6]	R · KY		Feb 25, 2025
Rep. Figures, Shomari [D-AL-2]	D · AL		Feb 26, 2025
Rep. Higgins, Clay [R-LA-3]	R · LA		Feb 26, 2025
Rep. Ramirez, Delia C. [D-IL-3]	D · IL		Feb 26, 2025
Rep. Sewell, Terri A. [D-AL-7]	D · AL		Feb 26, 2025
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Mar 3, 2025
Rep. Carter, Earl L. "Buddy" [R-GA-1]	R · GA		Mar 3, 2025
Rep. Davis, Donald G. [D-NC-1]	D · NC		Mar 3, 2025
Rep. Kean, Thomas H. [R-NJ-7]	R · NJ		Mar 3, 2025
Rep. Pettersen, Brittany [D-CO-7]	D · CO		Mar 3, 2025
Rep. Riley, Josh [D-NY-19]	D · NY		Mar 3, 2025
Rep. Schneider, Bradley Scott [D-IL-10]	D · IL		Mar 3, 2025
Rep. Sorenson, Eric [D-IL-17]	D · IL		Mar 3, 2025
Rep. Bost, Mike [R-IL-12]	R · IL		Mar 4, 2025
Rep. Fitzpatrick, Brian K. [R-PA-1]	R · PA		Mar 4, 2025
Rep. Harris, Andy [R-MD-1]	R · MD		Mar 4, 2025
Rep. Guthrie, Brett [R-KY-2]	R · KY		Mar 10, 2025
Rep. Evans, Gabe [R-CO-8]	R · CO		Mar 11, 2025
Rep. Mann, Tracey [R-KS-1]	R · KS		Mar 11, 2025
Rep. Morrison, Kelly [D-MN-3]	D · MN		Mar 11, 2025
Rep. Morelle, Joseph D. [D-NY-25]	D · NY		Mar 21, 2025
Rep. Bynum, Janelle [D-OR-5]	D · OR		Mar 25, 2025

Cosponsor	Party / State	Role	Date Joined
Rep. Neguse, Joe [D-CO-2]	D · CO		Apr 7, 2025
Rep. Turner, Michael R. [R-OH-10]	R · OH		Apr 7, 2025
Rep. Cole, Tom [R-OK-4]	R · OK		Apr 28, 2025
Rep. Thompson, Glenn [R-PA-15]	R · PA		Apr 28, 2025
Rep. McCollum, Betty [D-MN-4]	D · MN		May 13, 2025
Rep. Omar, Ilhan [D-MN-5]	D · MN		May 29, 2025
Rep. Williams, Roger [R-TX-25]	R · TX		May 29, 2025
Rep. Craig, Angie [D-MN-2]	D · MN		Jun 4, 2025
Rep. Ross, Deborah K. [D-NC-2]	D · NC		Jun 26, 2025
Rep. Hayes, Jahana [D-CT-5]	D · CT		Jun 27, 2025
Rep. McBride, Sarah [D-DE-At Large]	D · DE		Jun 27, 2025
Rep. Gonzalez, Vicente [D-TX-34]	D · TX		Aug 22, 2025
Rep. Malliotakis, Nicole [R-NY-11]	R · NY		Sep 26, 2025

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 28, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
119 S 317	Identical bill	Jan 29, 2025: Read twice and referred to the Committee on Finance.

Summary (as of Jan 28, 2025)

Charitable Act

This bill allows an individual taxpayer who does not itemize their tax deductions to claim a tax deduction for charitable contributions and eliminates the tax penalty for overstating charitable contributions. (Some limitations apply).

Under the bill, for tax years beginning in 2026 or 2027, an individual taxpayer who does not itemize their tax deductions may deduct charitable contributions of up to one-third of the standard deduction allowed to such individual. (Under current law, an individual taxpayer generally must itemize their tax deductions to deduct charitable contributions.)

The bill also eliminates the tax penalty for an underpayment of taxes attributable to overstated charitable contributions by taxpayers who do not itemize deductions. (Under current law, taxpayers who claim a deduction under this bill may be assessed a tax penalty in the amount of 50% of the portion of an understatement of tax liability attributable to overstated charitable contributions.)

Actions Timeline

- **Jan 28, 2025:** Introduced in House
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