

118TH CONGRESS
1ST SESSION

S. 677

To amend the Internal Revenue Code of 1986 to provide for the deductibility of charitable contributions to certain organizations for members of the Armed Forces.

IN THE SENATE OF THE UNITED STATES

MARCH 7, 2023

Mr. CASSIDY (for himself and Ms. DUCKWORTH) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide for the deductibility of charitable contributions to certain organizations for members of the Armed Forces.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “VSO Equal Tax Treat-
5 ment Act” or the “VETT Act”.

6 **SEC. 2. DEDUCTIBILITY OF CHARITABLE CONTRIBUTIONS**

7 **TO CERTAIN ORGANIZATIONS FOR MEMBERS**

8 **OF THE ARMED FORCES.**

9 (a) IN GENERAL.—

1 (1) DEFINITION OF A CHARITABLE CONTRIBU-
2 TION.—Section 170(c) of the Internal Revenue Code
3 of 1986 is amended by inserting after paragraph (5)
4 the following new paragraph:

5 “(6) An organization described in section
6 501(c)(19) that is a federally chartered corpora-
7 tion.”.

8 (2) PERCENTAGE LIMITATION.—Section
9 170(b)(1)(A) of the Internal Revenue Code of 1986
10 is amended by striking “or” at the end of clause
11 (viii), by adding “or” at the end of clause (ix), and
12 by adding at the end the following new clause:

13 “(x) an organization described in sec-
14 tion 501(c)(19) that is a federally char-
15 tered corporation,”.

16 (b) EFFECTIVE DATE.—The amendments made by
17 this section shall apply with respect to taxable years begin-
18 ning after the date of enactment of this Act.

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