

87TH CONGRESS
2D SESSION

H. R. 12909

IN THE HOUSE OF REPRESENTATIVES

AUGUST 15, 1962

Mr. FOGARTY introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1954 to provide that blood donations shall be considered as charitable contributions deductible from gross income.

1 *Be it enacted by the Senate and House of Representa-*

2 *tives of the United States of America in Congress assembled,*

3 That section 170 of the Internal Revenue Code of 1954

4 (relating to deduction for charitable, etc., contributions and

5 gifts) is amended by redesignating subsections (e) and (f)

6 as subsections (f) and (g), respectively, and by inserting

7 after subsection (d) the following new subsection:

8 “(e) BLOOD DONATIONS.—

9 “(1) IN GENERAL.—For purposes of this section,

10 a donation by an individual of his own blood shall be

1 considered to be a 'charitable contribution' of such in-
 2 dividual in an amount equal to \$50 for each pint donated.

3 " (2) LIMITATION.—The aggregate amount of any
 4 individual's charitable contributions described in para-
 5 graph (1) which may be taken into account in deter-
 6 mining the deduction allowed a taxpayer under this
 7 section for any taxable year shall not exceed \$150."

8 SEC. 2. Section 63 (b) of the Internal Revenue Code of
 9 1954 (relating to definition of taxable income in case of in-
 10 dividuals electing standard deduction) is amended by strik-
 11 ing out "and" at the end of paragraph (1), by striking out
 12 the period at the end of paragraph (2) and inserting in lieu
 13 thereof ", and", and by adding after paragraph (2) the fol-
 14 lowing new paragraph:

15 " (3) the deduction allowed by section 170, to the
 16 extent attributable to charitable contributions of the type
 17 described in subsection (e) thereof."

18 SEC. 3. The amendments made by this Act shall apply
 19 only with respect to blood donated on or after the date of
 20 the enactment of this Act.

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considered to be a 'charitable contribution' of such individual in an amount equal to \$50 for each pint donated.

"(3) Limitation.—The aggregate amount of any individual's charitable contributions described in paragraph (1), which may be taken into account in determining the deduction allowed a taxpayer under this section for any taxable year shall not exceed \$150."

SEC. 2. Section 63 (b) of the Internal Revenue Code of 1954

relating to definition of tax-exempt organizations

is amended to read as follows:

"(b) The term 'charitable contribution' shall mean any contribution of property to an organization described in paragraph (1) of section 170(c) of this title, which is deductible under section 170 of this title for the taxable year in which the contribution is made.

SEC. 3. The amendments made by sections 2 and 3 of this Act shall apply to taxable years beginning after 1961.

Approved August 15, 1962.

By Mr. FOGARTY

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