

112TH CONGRESS  
1ST SESSION

# H. R. 2959

To amend the Internal Revenue Code of 1986 to provide for the deductibility of charitable contributions to agricultural research organizations, and for other purposes.

---

## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 15, 2011

Mr. NUNES (for himself, Mr. KIND, Mr. BLUMENAUER, Mr. COLE, Mr. LUCAS, Mr. RANGEL, Mr. CALVERT, Mr. JOHNSON of Illinois, Mrs. ELLMERS, Mr. MARCHANT, Mr. SIMPSON, Mr. LATHAM, Mr. BOSWELL, Mr. DENHAM, Mr. BOREN, Mrs. CAPPS, and Mrs. NOEM) introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to provide for the deductibility of charitable contributions to agricultural research organizations, and for other purposes.

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 “Charitable Agricultural  
5 Research Act”.

1 **SEC. 2. DEDUCTIBILITY OF CHARITABLE CONTRIBUTIONS**  
2 **TO AGRICULTURAL RESEARCH ORGANIZA-**  
3 **TIONS.**

4 (a) IN GENERAL.—Section 170(b)(1)(A) of the Inter-  
5 nal Revenue Code of 1986 is amended by striking “, or”  
6 at the end of clause (vii), by adding “, or” at the end  
7 of clause (viii), and by inserting after clause (viii) the fol-  
8 lowing new clause:

9 “(ix) an agricultural research organi-  
10 zation directly engaged in the continuous  
11 active conduct of agricultural research (as  
12 defined in section 1404 of the Agricultural  
13 Research, Extension, and Teaching Policy  
14 Act of 1977 (7 U.S.C. 3103)) in conjunc-  
15 tion with a land-grant college or university  
16 (as defined in such section) or a non-land-  
17 grant college of agriculture (as defined in  
18 such section), and during the calendar year  
19 in which the contribution is made such or-  
20 ganization is committed to spend such con-  
21 tribution for such research before January  
22 1 of the fifth calendar year which begins  
23 after the date such contribution is made,”.

24 (b) EXPENDITURES TO INFLUENCE LEGISLATION.—  
25 Section 501(h)(4) of the Internal Revenue Code of 1986  
26 is amended by redesignating subparagraphs (E) and (F)

1 as subparagraphs (F) and (G), respectively, and by insert-  
2 ing after subparagraph (D) the following new subpara-  
3 graph:

4                   “(E) section 170(b)(1)(A)(ix) (relating to  
5                   agricultural research organizations),”.

6           (c) EFFECTIVE DATE.—The amendments made by  
7 this section shall apply to contributions made on and after  
8 the date of the enactment of this Act.

○