

## Union Calendar No.

114TH CONGRESS  
1ST SESSION

# H. R. 1104

[Report No. 114-]

To amend the Internal Revenue Code of 1986 to provide a deduction from the gift tax for gifts made to certain exempt organizations.

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### IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 26, 2015

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

APRIL --, 2015

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italic]

[For text of introduced bill, see copy of bill as introduced on February 26, 2015]

# **A BILL**

To amend the Internal Revenue Code of 1986 to provide a deduction from the gift tax for gifts made to certain exempt organizations.



*1 of 1986 is a transfer of property by gift for purposes of  
2 chapter 12 of such Code.*