

**AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO H.R. 3134  
OFFERED BY MR. CAMP OF MICHIGAN**

Strike all after the enacting clause and insert the following:

**1 SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Charitable Giving Ex-  
3 tension Act”.

**4 SEC. 2. EXTENSION OF TIME FOR MAKING CHARITABLE  
5 CONTRIBUTIONS.**

6 (a) IN GENERAL.—Subsection (a) of section 170 of  
7 the Internal Revenue Code of 1986 is amended by redesi-  
8 gnating paragraphs (2) and (3) as paragraphs (3) and (4),  
9 respectively, and by inserting after paragraph (1) the fol-  
10 lowing new paragraph:

11 “(2) TREATMENT OF CHARITABLE CONTRIBU-  
12 TIONS MADE BY INDIVIDUALS BEFORE DUE DATE OF  
13 RETURN.—If any charitable contribution is made by  
14 an individual after the close of a taxable year but  
15 not later than the due date (determined without re-  
16 gard to extensions) for the return of tax for such  
17 taxable year, then the taxpayer may elect to treat  
18 such charitable contribution as made in such taxable

1       year. Such election shall be made at such time and  
2       in such manner as the Secretary may provide.”.

3       (b) **EFFECTIVE DATE.**—The amendments made by  
4 this section shall apply to elections made with respect to  
5 taxable years beginning after December 31, 2013.

