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## **Budget Policy Issues**

Budget and spending decisions by governments affect all Americans and these decisions can have immediate and serious consequences for the people nonprofits serve and the communities in which they operate.

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[Read about Federal Budget and Appropriations](#)

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[Read about State Budget and Spending](#)

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[Read about Federal Charitable Giving Incentive](#)

## **Federal Charitable Giving Incentive**

The federal charitable giving incentive was significantly reduced under the 2017 federal tax law because of the near doubling of the standard deduction, which results in a decline in the number of people who itemize.

[Read about State Charitable Giving Incentives](#)

## **State Charitable Giving Incentives**

The tax laws in many states encourage individuals to give to charitable organizations whose missions they support by providing an itemized deduction or tax credit.

[Read about Mandatory Volunteerism](#)

## **Mandatory Volunteerism**

Mandatory volunteerism is a mandate on an individual to volunteer, sometimes called “community engagement” or “community service,” with a nonprofit for a specific number of hours per week in order to be eligible for certain government benefits.

[Read about Taxpayer Bill of Rights \(TABOR\)](#)

## **Taxpayer Bill of Rights (TABOR)**

A Taxpayer Bill of Rights (TABOR) measure is a state budget and tax-policy process that limits growth of state and local revenues to a restrictive formula.