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# National Council of Nonprofits Statement on the Universal Charitable Giving Act (H.R. 3988)

By: Tim Delaney

Washington, DC - In response to the introduction by Representative Mark Walker (R-NC) of the [Universal Charitable Giving Act \(H.R. 3988\)](#), Tim Delaney, President and CEO of the National Council of Nonprofits, made the following statement:

“The nonprofit community was pleasantly surprised by the introduction of the *Universal Charitable Giving Act* (H.R. 3988), a bill that would extend to all taxpayers a tax deduction for donations to the work of charitable nonprofits. Representative Walker’s bill is a clear effort to provide a solution to our communities for a problem created by the [tax reform framework](#) released in late September by Republican leaders in Congress and the Administration.

“The National Council of Nonprofits and many organizations across the country have expressed grave concern that proposals in the tax reform framework, without improvements, would have the effect of reducing giving to charitable organizations doing work in local communities. The framework calls for retaining the itemized deduction for charitable donations, but seeks to nearly double the standard deduction, effectively shutting out 95 percent of Americans from this vital incentive

to give. Experts calculate that the approach in the framework could result in a drop in giving by anywhere from \$13 billion to \$26 billion per year.

“When the framework was released, the [National Council of Nonprofits](#) stated: ‘Tax reform needs to enhance, not undermine, the ability of organizations to serve.’ We went on to state, ‘That means promoting greater incentives for giving to nonprofit work in communities, such as a universal charitable deduction that all Americans can use to support their fellow Americans....’

“Representative Walker’s bill takes an important step toward possibly resolving significant problem that the framework creates; he is to be commended for taking swift and decisive action in support of our communities.

“At this early stage, it is too soon to determine whether the limit on charitable tax deductions included in the *Universal Charitable Giving Act* is properly calibrated to promote greater overall giving and whether alternative solutions should be considered. Together – Congress and charitable nonprofits – should quickly identify relevant data and come to a consensus on how best to improve the universal charitable deduction so that all American taxpayers, not just five percent, benefit from the tax incentive for donations designed to make a difference in local communities across the country.”

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### **About the National Council of Nonprofits**

The National Council of Nonprofits (Council of Nonprofits) is a trusted resource and proven advocate for America’s charitable nonprofits. Connecting the policy dots across all levels and branches of governments, the Council of Nonprofits keeps nonprofits informed and empowered to create a positive public policy environment that best supports nonprofits in advancing their missions. Working with and through the nation’s largest network of nonprofits – with 25,000-plus organizational members – we identify emerging trends, share proven practices, and promote solutions that benefit charitable nonprofits and the communities they serve. Learn more at [www.councilofnonprofits.org](http://www.councilofnonprofits.org).