

Universal Charitable Giving Act

Working Group

March 29, 2018

The Honorable James Lankford
United States Senate
316 Hart Senate Office Building
Washington, DC 20510

Dear Senator Lankford,

We, the undersigned organizations representing thousands of charitable and faith-based organizations across the country, want to thank you for introducing the Universal Charitable Giving Act (S. 2123).

As you know, the Tax Cuts and Jobs Act is expected to change the giving patterns of thousands of Americans. Under the new tax law, the nonpartisan Tax Policy Center estimates that 21 million fewer Americans will itemize and take the charitable deduction, leading to a projected 5 percent decline in giving.ⁱ And this projected drop will accelerate an already troubling philanthropic trend – the decline in the percentage of Americans who give to charity.ⁱⁱ

Recognizing this unintended consequence of tax reform, you introduced the Universal Charitable Giving Act, legislation that would allow taxpayers who do not itemize their deductions to deduct their charitable gifts up to a limit of \$4,000 for individuals, \$8,000 for married couples. S. 2123 will incentivize all Americans – regardless of income – to give to charity, thereby ensuring that our country retains a strong and independent civil society. Your bill will also help charitable organizations in Oklahoma and beyond continue to raise the funds needed to serve their communities.

Again we thank you for your leadership and commitment to our sector. We stand ready to work with you and your staff to build bipartisan support for this important legislation.

Sincerely,

Alliance for Charitable Reform
American Red Cross
Association of Art Museum Directors
Association of Fundraising Professionals
Americans for the Arts
Americans for the Arts Action Fund
The Children's Museum of Indianapolis
Council for Advancement and Support of Education

Dance/USA
Detroit Zoo
DMA Nonprofit Federation
Evangelical Council for Financial Accountability
Faith & Giving Coalition
Girl Scouts of the USA
Jewish Federations of North America
League of American Orchestras
March of Dimes
National Association of Charitable Gift Planners
The Philanthropy Roundtable
Opera America
United Way Worldwide
YMCA of the USA

ⁱ <http://www.taxpolicycenter.org/taxvox/21-million-taxpayers-will-stop-taking-charitable-deduction-under-tcja>

ⁱⁱ <https://philanthropy.iupui.edu/news-events/news-item/generosity-for-life,-a-new,-interactive-web-platform-on-charitable-giving,-launches-today-.html?id=239>