October 21, 2015

The Honorable Mitch McConnell
Senate Majority Leader
S-230, The Capitol
Washington, DC 20510

The Honorable Harry Reid
Senate Minority Leader
S-221, The Capitol
Washington, DC 20510

The Honorable John Boehner
Speaker of the House
H-232, The Capitol
Washington, DC 20515

The Honorable Nancy Pelosi
House Minority Leader
H-204, The Capitol
Washington, DC 20515

Dear Majority Leader McConnell, Minority Leader Reid, Speaker Boehner, and Minority Leader Pelosi:

The undersigned organizations, whose networks collectively represent tens of thousands of charities and foundations, urge Congress to act immediately on a permanent extension of the charitable giving incentives.

Earlier this year, the House voted by a two-thirds majority to help the work of charities by restoring and making permanent three giving incentives: 1) the provision encouraging seniors to make contributions to charitable organizations through their individual retirement accounts; 2) the enhanced deduction for property donated for conservation purposes; and 3) the enhanced deduction for donations of excess food inventory. The House bill, the America Gives More Act, also included language to encourage private foundations to give more in times of crisis through simplifying the excise tax on their investment income. The Senate Finance Committee passed a measure to restore the first three provisions through 2016, but the full Senate has not yet considered the legislation.

As you know, after multiple attempts last year to make these giving incentives permanent, in December, Congress resorted to a short-term extension as part of a broader package of lapsed tax provisions. As a result, the IRA charitable rollover and enhanced deductions for the donation of food inventory and land conservation easements were reinstated for just two weeks, before expiring again for the fifth time in recent years on January 1, 2015.

These donations have helped facilitate the protection of over one million acres per year of our country’s precious natural resources, provided food banks across the country access to the 70 billion pounds of nutritious food wasted each year, and encouraged American seniors to donate hundreds of millions of dollars from their retirement savings to the charities closest to their hearts, including places of worship, cultural institutions, and those helping the down-and-out get back on their feet.
For each day that goes by without an incentive in place and assured, many of the donations the incentives were intended to promote will simply not take place. The repeated expiration and retroactive renewal of these charitable giving incentives create tremendous uncertainty for individuals, families, and businesses who want to provide donations to help their communities, and for the charitable organizations working to meet the needs of their communities.

The time to reinstate and make permanent these provisions is now. The sector and all those we serve cannot wait. Strong bipartisan support will underscore our nation’s long-standing commitment to strengthening charities to do the important work of lifting up lives and improving communities. We are counting on your support.

Sincerely,

Laura Lott  
President and CEO  
American Alliance of Museums

Gail McGovern  
President and CEO  
American Red Cross

Robert L. Lynch  
President and CEO  
Americans for the Arts

Christine Anagnos  
Executive Director  
Association of Art Museum Directors

Andrew Watt, FInstF  
President and CEO  
Association of Fundraising Professionals

Vikki Spruill  
President and CEO  
Council on Foundations

Diana Aviv  
Chief Executive Officer  
Feeding America

Anna Maria Chávez  
Chief Executive Officer  
Girl Scouts of the USA

Jim Gibbons  
President and CEO  
Goodwill Industries International, Inc.

Candy Hill  
Interim Co-CEO  
Independent Sector

Rand Wentworth  
President  
Land Trust Alliance
CC: All Members of the 114th Congress