



# HOUSE OF REPRESENTATIVES

SB 1217

charitable tax credit; contribution date  
Prime Sponsor: Senator Yarbrough, LD 17

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**DP** Committee on Ways and Means

**DP** Caucus and COW

**X** As Transmitted to the Governor

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## **OVERVIEW**

SB 1217 allows a tax credit for contributions made to a charitable organization to be applied to the current or preceding taxable year, if made on or before April 15<sup>th</sup>.

## **PROVISIONS**

1. Allows a tax credit for contributions made to a charitable organization, on or before April 15th, to be applied to the current or preceding taxable year.
2. Contains a retroactive effective date of January 1, 2016.
3. Makes conforming changes.

## **CURRENT LAW**

A taxpayer may receive a tax credit for up to \$200 for individuals and \$400 for married couples for making voluntary cash contributions to a qualifying charitable organization. The cap rises to \$400 for individuals and \$800 for married couples if the organization is a qualifying foster care charitable organization. Taxpayers are required to report the name of the charitable organization and the amount of contribution to the Department of Revenue (DOR). Each qualifying charitable organization is required to provide DOR with a written certification that it meets all the criteria to be considered a qualifying charitable organization.