

105TH CONGRESS  
2D SESSION

# S. 2386

To provide that a charitable contribution deduction shall be allowed for that portion of the cost of the breast cancer research stamp which is in excess of the cost of a regular first-class stamp.

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IN THE SENATE OF THE UNITED STATES

JULY 30, 1998

Mr. FAIRCLOTH (for himself and Mrs. FEINSTEIN) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To provide that a charitable contribution deduction shall be allowed for that portion of the cost of the breast cancer research stamp which is in excess of the cost of a regular first-class stamp.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. DEDUCTION ALLOWED FOR EXTRA COST OF**  
4 **BREAST CANCER RESEARCH STAMP.**

5 (a) IN GENERAL.—For purposes of the Internal Rev-  
6 enue Code of 1986, if a taxpayer purchases a breast can-  
7 cer research stamp from the United States Postal Service,  
8 the taxpayer shall be allowed a deduction under section

1 170 of such Code for a charitable contribution to the  
2 United States in an amount equal to the excess of—

3 (1) the cost of such stamp, over

4 (2) the regular first-class rate of postage as of  
5 the time of the purchase.

6 (b) BREAST CANCER RESEARCH STAMP.—For pur-  
7 poses of this section, the term “breast cancer research  
8 stamp” means a stamp which is issued by the United  
9 States Postal Service pursuant to section 414 of title 39,  
10 United States Code, and the additional proceeds from  
11 which become available for breast cancer research.

12 (c) EFFECTIVE DATE.—This section shall apply to  
13 taxable years beginning after December 31, 1997.

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