

# RESTORE AMERICAN GENEROSITY: Reinstate the Universal Charitable Deduction

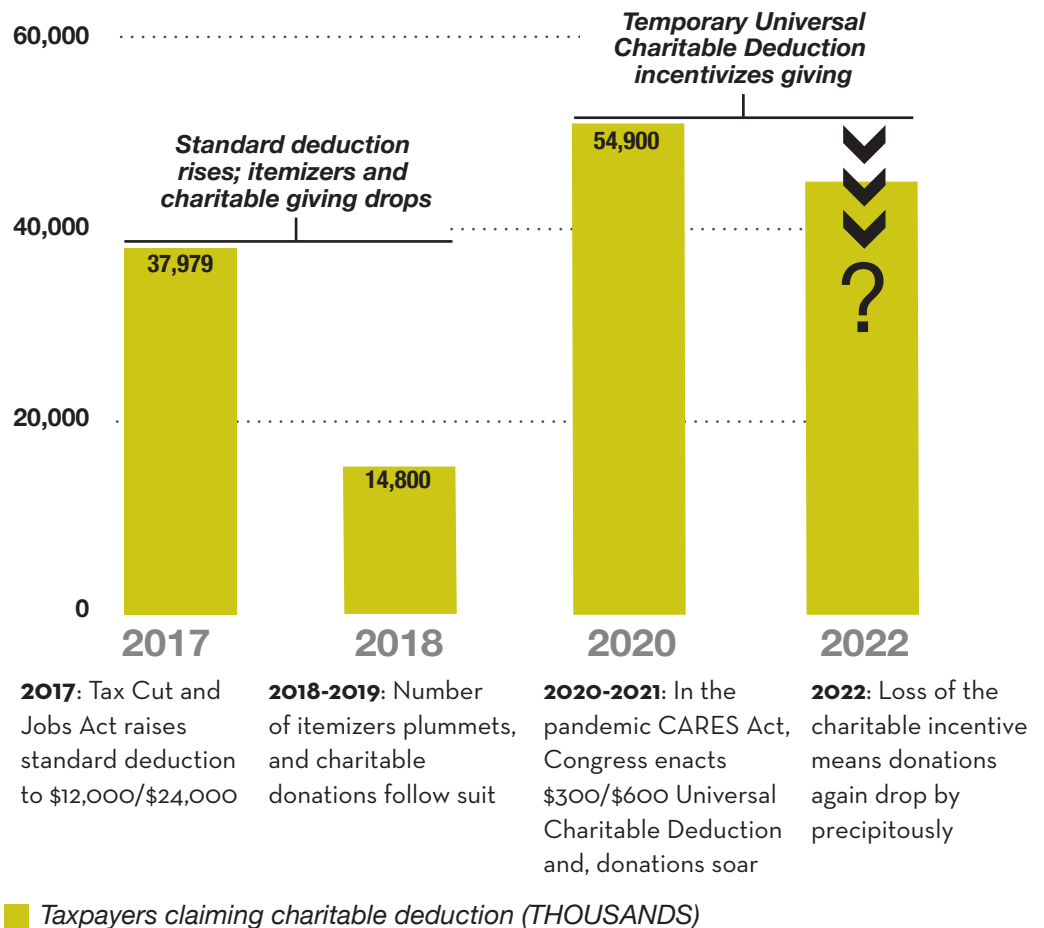
**S. 317 Charitable Act**  
Sponsor: Sen. James Lankford [R-OK]

**H.R. 801 Charitable Act**  
Sponsor: Rep. Blake Moore [R-UT-1]

A **Universal Charitable Deduction** encourages greater generosity, yet only **12% of Colorado taxpayers** itemize their deductions. This leaves **88% of Coloradans** without a tax incentive to give. Philanthropy Colorado advocates for **restoring the Universal Charitable Deduction** to drive more donations, strengthening nonprofits and the communities they serve across the state.

*"Our families, churches, and other nonprofits do incredible work to lift up those who need it most. Updating the tax law to incentivize giving empowers Americans to make an even bigger impact for the homeless, hurting, and hungry,"*

– Sen. James Lankford [R-OK], sponsor of the Charitable Act



## SUPPORTING A NON-ITEMIZER CHARITABLE DEDUCTION

- Encourages more charitable giving to Colorado nonprofits
- Incentivizes additional private charitable dollars to address community needs.
- Allows every American to support charities, including those earning less.

Data drawn from IRS, Fundraising Effectiveness Project, Charitable Giving Coalition