

115TH CONGRESS  
2D SESSION

**S.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to repeal certain rules related to the determination of unrelated business taxable income.

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IN THE SENATE OF THE UNITED STATES

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Mr. CRUZ introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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## **A BILL**

To amend the Internal Revenue Code of 1986 to repeal certain rules related to the determination of unrelated business taxable income.

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. SHORT TITLE.**

4       This Act may be cited as the “Protect Charities and  
5 Houses of Worship Act”.

1 **SEC. 2. REPEAL OF REQUIREMENT THAT UNRELATED BUSI-**  
2 **NESS TAXABLE INCOME BE COMPUTED SEPA-**  
3 **RATELY FOR EACH TRADE OR BUSINESS AC-**  
4 **TIVITY.**

5 (a) IN GENERAL.—Section 512(a) of the Internal  
6 Revenue Code of 1986 is amended by striking paragraph  
7 (6).

8 (b) EFFECTIVE DATE.—The amendment made by  
9 this section shall take effect as if included in section  
10 13702 of Public Law 115–97.

11 **SEC. 3. REPEAL OF INCREASE OF UNRELATED BUSINESS**  
12 **TAXABLE INCOME BY CERTAIN DISALLOWED**  
13 **FRINGE BENEFITS.**

14 (a) IN GENERAL.—Section 512(a) of the Internal  
15 Revenue Code of 1986 is amended by striking paragraph  
16 (7).

17 (b) EFFECTIVE DATE.—The amendment made by  
18 this section shall take effect as if included in section  
19 13703 of Public Law 115–97.