

119TH CONGRESS
2D SESSION

S. _____

To amend the Internal Revenue Code of 1986 to allow charitable rollovers from individual retirement accounts to donor advised funds.

IN THE SENATE OF THE UNITED STATES

Mr. YOUNG (for himself, Mr. BENNET, Mr. LANKFORD, Ms. CORTEZ MASTO, and Ms. CANTWELL) introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to allow charitable rollovers from individual retirement accounts to donor advised funds.

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 “IRA Charitable Roll-
5 over Facilitation and Enhancement Act of 2026”.

1 **SEC. 2. REPEAL OF RESTRICTION ON CHARITABLE ROLL-**
2 **OVERS FROM INDIVIDUAL RETIREMENT AC-**
3 **COUNTS TO DONOR ADVISED FUNDS.**

4 (a) **IN GENERAL.**—Section 408(d)(8)(B)(i) of the In-
5 ternal Revenue Code of 1986 is amended by striking “or
6 any fund or account described in section 4966(d)(2)”.

7 (b) **EFFECTIVE DATE.**—The amendment made by
8 this section shall apply to distributions after the date of
9 the enactment of this Act.