

117TH CONGRESS
1ST SESSION

H. R. 6226

To amend the Internal Revenue Code of 1986 to allow for deductions for transfers from estates or gifts to certain cemeteries.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 9, 2021

Mr. KIND (for himself and Mr. SMITH of Missouri) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow for deductions for transfers from estates or gifts to certain cemeteries.

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 “Grave Injustice Parity
5 Act”.

6 **SEC. 2. DEDUCTIONS FOR TRANSFERS FROM ESTATES OR** 7 **GIFTS TO CERTAIN CEMETERIES.**

8 (a) ESTATES.—Section 2055(a) of the Internal Rev-
9 enue Code of 1986 is amended by striking “or” at the
10 end of paragraph (4), by striking the period at the end

1 of paragraph (5) and inserting “; or”, and by inserting
2 after paragraph (5) the following new paragraph:

3 “(6) to a cemetery company owned and oper-
4 ated exclusively for the benefit of its members, or
5 any corporation chartered solely for burial purposes
6 as a cemetery corporation and not permitted by its
7 charter to engage in any business not necessarily in-
8 cident to that purpose, if such company or corpora-
9 tion is not operated for profit and no part of the net
10 earnings of such company or corporation inures to
11 the benefit of any private shareholder or indi-
12 vidual.”.

13 (b) GIFTS.—

14 (1) RESIDENTS.—Section 2522(a) of the Inter-
15 nal Revenue Code of 1986 is amended by striking
16 the period at the end of paragraph (4) and inserting
17 “; or”, and by inserting after paragraph (4) the fol-
18 lowing new paragraph:

19 “(5) a cemetery company owned and operated
20 exclusively for the benefit of its members, or any
21 corporation chartered solely for burial purposes as a
22 cemetery corporation and not permitted by its char-
23 ter to engage in any business not necessarily inci-
24 dent to that purpose, if such company or corporation
25 is not operated for profit and no part of the net

1 earnings of such company or corporation inures to
 2 the benefit of any private shareholder or indi-
 3 vidual.”.

4 (2) NONRESIDENTS.—Section 2522(b) of the
 5 Internal Revenue Code of 1986 is amended by strik-
 6 ing the period at the end of paragraph (5) and in-
 7 serting “; or”, and by inserting after paragraph (5)
 8 the following new paragraph:

9 “(6) a cemetery company owned and operated
 10 exclusively for the benefit of its members, or any
 11 corporation chartered solely for burial purposes as a
 12 cemetery corporation and not permitted by its char-
 13 ter to engage in any business not necessarily inci-
 14 dent to that purpose, if such company or corporation
 15 is not operated for profit and no part of the net
 16 earnings of such company or corporation inures to
 17 the benefit of any private shareholder or indi-
 18 vidual.”.

19 (c) EFFECTIVE DATE.—The amendments made by
 20 this section shall apply with respect to taxable years begin-
 21 ning after the date of enactment of this Act.

22 **SEC. 3. DISTRIBUTIONS OF PRIVATE FOUNDATIONS TO**
 23 **CEMETERIES.**

24 (a) TAXES ON FAILURE TO DISTRIBUTE INCOME.—
 25 Section 4942(g)(1)(A) of the Internal Revenue Code of

1 1986 is amended by inserting “to a cemetery company de-
2 scribed in section 170(c)(5) or” after “paid”.

3 (b) TAXES ON TAXABLE EXPENDITURES.—Section
4 4945(d)(4)(A) is amended by striking “or” at the end of
5 clause (ii) and by adding at the end the following new
6 clause:

7 “(iv) is a cemetery company described
8 in section 170(c)(5), or”.

9 (c) EFFECTIVE DATE.—The amendments made by
10 this section shall apply with respect to distributions made
11 after the date of the enactment of this Act.

○