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Tax Reform - Religious and Charitable Contributions

Mike Mansfield 1903-2001
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STATEMENT OF MIKE MANSFIELD (DEM., MONTANA)

"Tax Reform - Religious and Charitable Contributions"

This year I have received volumes of mail from throughout the nation opposing the Tax Policy Review Act, and more recently we have received a great deal of similar mail from Montana. Because of some misinformation contained in several circulars, there is a matter I would like to clarify. This tax reform measure was introduced in the 92nd Congress (1971-1972) by Congressman Wilbur Mills, Chairman of the House Ways and Means Committee, and I introduced a companion measure, S.3657, in the Senate. The measure was intended to bring about a review of all of our tax laws during a three year period. It would have required attention to every item under existing law but it in no way took a predetermined position as to whether or not existing tax rates or exemptions should be repealed, strengthened or maintained as they are.

I support existing tax exemptions for charitable and religious contributions and I know of no serious effort to oppose them. I think we all agree that there is a need for some general tax reform. We are long overdue in closing up tax loopholes and I think the current inflation supports some additional tax benefits for the low and middle income categories of Americans. This is an issue that is now being actively discussed in the House Ways and Means Committee.
STATEMENT OF MIKE MANSFIELD

Legislation dies at the end of each Congress and must be reintroduced at the beginning of the new session. The Tax Policy Review Act has not been reintroduced in the Senate. There are several bills which have been reintroduced in the House of Representatives but to date, no consideration is being given to this approach to tax reform.

I repeat that I am opposed to any reduction in the present tax benefits available for religious and charitable contributions.