

December 2, 2024

The Honorable Vern Buchanan
2110 Rayburn House Office Building
U.S. House of Representatives
Washington, DC 20515

RE: Endorsement of the Hurricane Helene and Milton Tax Relief Act of 2024

Dear Vice Chairman Buchanan,

On behalf of the networks of the National Council of Nonprofits, I write to express our sincere appreciation for the important legislation you recently introduced, the Hurricane Helene and Milton Tax Relief Act of 2024. As the largest network of charitable nonprofits in North America, our member organizations have firsthand experience with the impact of natural disasters on the communities and individuals we serve. It is based on this experience that we offer our enthusiastic endorsement for your bill and pledge our support in working to ensure it is enacted this year.

The communities hit by Hurricanes Helene and Milton experienced tragic loss of life, devastating property loss, and an uncertain future. While the hurricanes raged and for the foreseeable future, charitable nonprofits have been on the scene helping their fellow residents as they also deal with the impact of the disasters on their own families and organizations. Your legislation will directly help charitable nonprofits in three important ways:

1. It creates a targeted above-the-line (non-itemizer) deduction that is available through 2025, enabling taxpayers who claim the standard deduction to make tax deductible gifts “made for relief efforts in a qualified hurricane disaster area related to Hurricane Helene or Hurricane Milton.”
2. The bill raises giving limits for itemizers – allowing donations up to 100% of an individual’s adjusted gross income, up from the current 60% -- and for corporations from 10% to 20% of income.
3. Further, it extends the giving deadline to April 15, 2025, for claiming on 2024 tax returns (an extra 11 weeks to donate to charities and still take off 2024 taxes).

National Council of Nonprofits Endorsement
of the Hurricane Helene and Milton Tax Relief Act
Page 2 of 2

As service providers in communities, charitable nonprofits also support the bill's provisions to help individuals. Notably, the legislation would allow those who qualify for the Earned Income Tax Credit (EITC) to use their 2023 income to file for 2024, and let taxpayers withdraw penalty-free \$100,000 (up from \$22,000) from their individual retirement accounts over tax years 2024 and 2025.

Once enacted, the Hurricane Helene and Milton Tax Relief Act of 2024 will accelerate cleanup from these devastating storms; help individuals, nonprofits, and for-profit businesses recover; and provide giving incentives that will empower all taxpayers to support the work of charitable organizations in their communities.

We thank you for introducing this essential legislation and call on Congress to enact it before the end of the year.

Sincerely,



David L. Thompson
Acting CEO and Vice President
of Public Policy