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## **H.R. 4493 Would Modify Parsonage Rental Exclusion.**

H.R. 4493, the Faith and Fairness Act of 2014, introduced by Rep. Bill Cassidy, R-La., would expand the definition of a minister regarding the exclusion of a parsonage's rental value from gross income to include recognized officials of nontheistic spiritual, moral, or ethical groups.

113TH CONGRESS

2D SESSION **H.R. 4493** To amend the Internal Revenue Code of 1986 to expand the definition of minister for purposes of excluding the rental value of a parsonage from gross income to include duly recognized officials of nontheistic spiritual, moral, or ethical organizations.

**IN THE HOUSE OF REPRESENTATIVES**

**APRIL 28, 2014**

Mr. CASSIDY 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 expand the definition of minister for purposes of excluding the rental value of a parsonage from gross income to include duly recognized officials of nontheistic spiritual, moral, or ethical organizations. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

### **SECTION 1. SHORT TITLE.**

This Act may be cited as the "Faith and Fairness Act of 2014".

### **SEC. 2. EXCLUSION OF RENTAL VALUE OF PARSONAGES.**

(a) IN GENERAL. — Section 107 of the Internal Revenue Code of 1986 is amended by adding at the end the following:

"For purposes of this section, the term 'minister of the gospel' includes any duly recognized official of a religious, spiritual, moral, or ethical organization (whether theistic or not).".

(b) EFFECTIVE DATE. — The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

APRIL 28, 2014

**Citations:** H.R. 4493; Faith and Fairness Act of 2014

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