

SENATE BILL 1594

By Beavers

AN ACT to amend Tennessee Code Annotated, Title 48,
Chapter 101, Part 5, relative to charitable
organizations.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 48-101-502(a), is amended by
adding the following language as a new subdivision:

() An organization exempt from federal income taxation under § 501(c)(4) of the
Internal Revenue Code, codified as 26 U.S.C. § 501(c)(4), and which files with the
secretary of state a written statement signed by an officer, director, or other responsible
party, that the organization is a tax exempt § 501(c)(4) entity that substantially operates
as an advocacy organization. For purposes of this subdivision, "advocacy organization"
means an organization in which a substantial part of the organization's activities involve
attempting to influence legislation or other government action. An organization shall be
regarded as attempting to influence legislation or other government action if the
organization:

(A) Contacts, or urges the public to contact, members of a legislative or
other government body for the purpose of proposing, supporting, or opposing
legislation, executive orders, administrative rules, or other government action;

(B) Advocates for the adoption or rejection of legislation, executive
orders, administrative rules, or other government action; or

(C) Employs lobbyists.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring
it.