

118TH CONGRESS  
2D SESSION

# H. R. 10067

To amend the Internal Revenue Code of 1986 to exclude from tax-exempt status entities which provide goods or services to individuals who are not citizens or nationals of the United States.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 29, 2024

Mr. GAETZ (for himself, Mr. BIGGS, Mr. WEBER of Texas, and Ms. BOEBERT) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to exclude from tax-exempt status entities which provide goods or services to individuals who are not citizens or nationals of the United States.

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 “Helping Americans by  
5 Restricting Resources to Immigrant Services Act of 2024”  
6 or the “HARRIS Act of 2024”.

1 **SEC. 2. EXCLUSION FROM TAX-EXEMPT STATUS OF ENTI-**  
2 **TIES WHICH PROVIDE GOODS OR SERVICES**  
3 **TO INDIVIDUALS WHO ARE NOT CITIZENS OR**  
4 **UNITED STATES NATIONALS.**

5 (a) **IN GENERAL.**—Section 501(c)(3) of the Internal  
6 Revenue Code of 1986 is amended by inserting “no sub-  
7 stantial part of the activities of which is providing goods  
8 or services to individuals other than citizens of the United  
9 States and aliens lawfully admitted for permanent resi-  
10 dence (as defined in section 101(a)(20) of the Immigration  
11 and Nationality Act),” after “subsection (h)),”.

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

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