

114TH CONGRESS
1ST SESSION

H. R. 3575

To amend the Internal Revenue Code of 1986 to deny tax exemption to organizations which violate the Federal prohibitions regarding human fetal tissue.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 18, 2015

Mrs. NOEM (for herself and Mr. RENACCI) 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 deny tax exemption to organizations which violate the Federal prohibitions regarding human fetal tissue.

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 “End Tax Exemptions
5 for Fetal Tissue Profits Act”.

1 **SEC. 2. DENIAL OF TAX EXEMPTION IN CONNECTION WITH**
2 **VIOLATION OF PROHIBITIONS REGARDING**
3 **HUMAN FETAL TISSUE.**

4 (a) IN GENERAL.—Section 503 of the Internal Rev-
5 enue Code of 1986 is amended by adding at the end the
6 following new subsection:

7 “(g) DENIAL OF EXEMPTION IN CONNECTION WITH
8 VIOLATION OF PROHIBITIONS REGARDING HUMAN FETAL
9 TISSUE.—

10 “(1) IN GENERAL.—An organization described
11 in section 501(c) shall not be exempt from taxation
12 under section 501(a) if—

13 “(A) such organization is fined under sub-
14 section (d) of section 498B of the Public Health
15 Service Act for any violation under such sec-
16 tion, or

17 “(B) any officer, employee, or volunteer of
18 such organization is fined or imprisoned under
19 such subsection (d) for any violation under such
20 section and such violation occurred in connec-
21 tion with services provided by such individual to
22 such organization.

23 “(2) TAXABLE YEARS AFFECTED.—

24 “(A) IN GENERAL.—The denial of exemp-
25 tion under paragraph (1) shall apply to the tax-
26 able year which includes the date on which the

1 organization or individual referred to therein is
2 so fined or imprisoned and all taxable years
3 thereafter.

4 “(B) CONTRIBUTIONS MADE BEFORE DIS-
5 QUALIFICATION DATE.—In the case of a con-
6 tribution made to an organization during the
7 first taxable year to which the denial of exemp-
8 tion under paragraph (1) applies and before the
9 date referred to in subparagraph (A), section
10 170 shall be applied without regard to this sub-
11 section.”.

12 (b) EFFECTIVE DATE.—The amendment made by
13 this section shall apply to taxable years ending after the
14 date of the enactment of this Act with respect to violations
15 occurring before, on, or after such date.

○