

118TH CONGRESS
1ST SESSION

H. R. 4622

To amend the Internal Revenue Code of 1986 to codify the Trump administration rule on reporting requirements of exempt organizations, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JULY 13, 2023

Mr. KELLY of Pennsylvania (for himself and Mr. ARRINGTON) 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 codify the Trump administration rule on reporting requirements of exempt organizations, and for other purposes.

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 “Don’t Weaponize the
5 IRS Act”.

6 **SEC. 2. ORGANIZATIONS EXEMPT FROM REPORTING.**

7 (a) **GROSS RECEIPTS THRESHOLD.**—Section
8 6033(a)(3)(A)(ii) of the Internal Revenue Code of 1986

1 is amended by striking “\$5,000” and inserting
2 “\$50,000”.

3 (b) ORGANIZATIONS DESCRIBED.—Section
4 6033(a)(3)(C) of such Code is amended—

5 (1) by striking “and” at the end of clause (v),

6 (2) by striking the period at the end of clause
7 (vi) and inserting a semicolon, and

8 (3) by adding at the end the following new
9 clauses:

10 “(vii) any other organization described
11 in section 501(c) (other than a private
12 foundation or a supporting organization
13 described in section 509(a)(3)), and

14 “(viii) any organization (other than a
15 private foundation or a supporting organi-
16 zation described in section 509(a)(3))
17 which is not described in section
18 170(e)(2)(A), or which is created or orga-
19 nized in a possession of the United States,
20 which has no significant activity (including
21 lobbying and political activity and the op-
22 eration of a trade or business) other than
23 investment activity in the United States.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years ending after the
3 date of the enactment of this Act.

4 **SEC. 3. CLARIFICATION OF APPLICATION TO SECTION 527**
5 **ORGANIZATIONS.**

6 (a) IN GENERAL.—Section 6033(g)(1) of the Internal
7 Revenue Code of 1986 is amended—

8 (1) by striking “This section” and inserting
9 “Except as otherwise provided by this subsection,
10 this section”, and

11 (2) by striking “for the taxable year.” and in-
12 serting “for the taxable year in the same manner as
13 to an organization exempt from taxation under sec-
14 tion 501(a).”.

15 (b) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to taxable years ending after the
17 date of the enactment of this Act.

18 **SEC. 4. REPORTING OF NAMES AND ADDRESSES OF CON-**
19 **TRIBUTORS.**

20 (a) IN GENERAL.—Section 6033(a)(1) of the Internal
21 Revenue Code of 1986 is amended by adding at the end
22 the following: “Except as provided in subsections (b)(5)
23 and (g)(2)(B), such annual return shall not be required
24 to include the names and addresses of contributors to the
25 organization.”.

1 (b) APPLICATION TO SECTION 527 ORGANIZA-
2 TIONS.—Section 6033(g)(2) of such Code is amended—

3 (1) by striking “and” at the end of subpara-
4 graph (A),

5 (2) by redesignating subparagraph (B) as sub-
6 paragraph (C), and

7 (3) by inserting after subparagraph (A) the fol-
8 lowing new subparagraph:

9 “(B) containing the names and addresses
10 of all substantial contributors, and”.

11 (c) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to taxable years ending after the
13 date of the enactment of this Act.

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