

118TH CONGRESS
2D SESSION

H. R. 7169

To amend the Internal Revenue Code of 1986 to provide for the public reporting of certain contributions received by charitable organizations from foreign governments and foreign political parties.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 31, 2024

Mr. GOODEN of Texas 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 provide for the public reporting of certain contributions received by charitable organizations from foreign governments and foreign political parties.

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 “Think Tank and Non-
5 profit Foreign Influence Disclosure Act”.

6 **SEC. 2. FINDINGS.**

7 Congress finds the following:

1 (1) Foreign governments and foreign political
2 parties attempt to influence the government and po-
3 litical system of the United States through donations
4 to nonprofit charitable organizations especially think
5 tanks and cultural organizations.

6 (2) While institutions of higher learning are re-
7 quired to disclose foreign gifts to the Department of
8 Education pursuant to the Higher Education Act,
9 no such requirement exists for think tanks.

10 (3) A number of think tanks and cultural orga-
11 nizations incorporated in the United States have re-
12 ceived money from the United Front Work Depart-
13 ment of the Chinese Communist Party—an organi-
14 zation based on conducting political warfare against
15 enemies of the Chinese Communist Party and under-
16 mining democracy around the world.

17 (4) The Department of Defense found in its
18 Military and Strategic Developments Involving the
19 People’s Republic of China 2019 Report that:
20 “China conducts influence operations against cul-
21 tural institutions, media organizations, and the busi-
22 ness, academic, and policy communities of the
23 United States, other countries, and international in-
24 stitutions to achieve outcomes favorable to its secu-
25 rity and military strategy objectives. . . . China har-

1 nesses academia and educational institutions, think
2 tanks, and state-run media to advance its soft power
3 campaign in support of China’s security interests.”.

4 (5) A report by the U.S. China Security and
5 Economic Commission noted that a number of
6 Washington, DC think tanks and universities have
7 received funding from Tung Cheehwa, a vice chair-
8 man of the Chinese People’s Political Consultative
9 Conference, which is a group that directs the United
10 Front Work Department.

11 (6) The Center for a New American Security
12 noted in its 2019 report “Rising to the China Chal-
13 lenge” that: “A number of U.S. universities, aca-
14 demic departments, individual scholars, think tanks,
15 and other civil society organizations receive substan-
16 tial funding from Beijing that is often targeted at
17 shaping views and discourse on China. Higher de-
18 grees of transparency can help to ensure that this
19 funding is not generating hidden forms of foreign
20 lobbying, self censorship, or other activities that un-
21 dermine core U.S. democratic principles.”.

22 (7) Bill Gertz of the Washington Free Beacon
23 reported on August 28, 2018, that: “In addition to
24 Johns Hopkins, other think tanks linked to China
25 and influential in American policy circles include the

1 Brookings Institution, Atlantic Council, Center for
2 American Progress, EastWest Institute, Carter Cen-
3 ter, and the Carnegie Endowment for International
4 Peace.”.

5 **SEC. 3. ANNUAL DISCLOSURE OF CONTRIBUTIONS FROM**
6 **FOREIGN GOVERNMENTS AND POLITICAL**
7 **PARTIES BY CERTAIN TAX-EXEMPT ORGANI-**
8 **ZATIONS.**

9 (a) REPORTING REQUIREMENT.—Section 6033(b) of
10 the Internal Revenue Code of 1986 is amended by striking
11 “and” at the end of paragraph (15), by redesignating
12 paragraph (16) as paragraph (17) and by inserting after
13 paragraph (15) the following new paragraph:

14 “(16) with respect to each government of a for-
15 eign country (within the meaning of section 1(e) of
16 the Foreign Agents Registration Act of 1938 (22
17 U.S.C. 611(e))) and each foreign political party
18 (within the meaning of section 1(f) of such Act (22
19 U.S.C. 611(f)) which made aggregate contributions
20 and gifts to the organization during the year in ex-
21 cess of \$50,000, the name of such government or
22 political party and such aggregate amount, and”.

23 (b) PUBLIC DISCLOSURE.—Section 6104 of such
24 Code is amended by adding at the end the following new
25 subsection:

1 “(e) PUBLIC DISCLOSURE OF CERTAIN INFORMA-
2 TION.—The Secretary shall make publicly available in a
3 searchable database the following information:

4 “(1) The information furnished under section
5 6033(b)(16) of the Internal Revenue Code of 1986,
6 as amended by this section.

7 “(2) The name of the organization furnishing
8 the information described in paragraph (1).

9 “(3) The aggregate amount reported under
10 such section as having been received as contributions
11 or gifts in each year from the People’s Republic of
12 China and (stated separately) from the Chinese
13 Communist Party.”.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to returns filed for taxable years
16 beginning after the date of the enactment of this Act.

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