

Union Calendar No. 470

118TH CONGRESS
2^D SESSION

H. R. 8290

[Report No. 118-569]

To amend the Internal Revenue Code of 1986 to require the public disclosure of grants made by certain tax-exempt organizations to foreign entities.

IN THE HOUSE OF REPRESENTATIVES

MAY 8, 2024

Mr. SMUCKER introduced the following bill; which was referred to the Committee on Ways and Means

JUNE 28, 2024

Additional sponsors: Mr. CLINE and Mr. MORAN

JUNE 28, 2024

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

[For text of introduced bill, see copy of bill as introduced on May 8, 2024]

A BILL

To amend the Internal Revenue Code of 1986 to require the public disclosure of grants made by certain tax-exempt organizations to foreign entities.

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 “Foreign Grant Report-*
5 *ing Act”.*

6 **SEC. 2. DISCLOSURE OF GRANTS MADE BY CERTAIN TAX-EX-**

7 **EMPT ORGANIZATIONS TO FOREIGN ENTI-**
8 **TIES.**

9 *(a) IN GENERAL.—Section 6033 of the Internal Rev-*
10 *enue Code of 1986 is amended by redesignating subsection*
11 *(o) as subsection (p) and by inserting after subsection (n)*
12 *the following new subsection:*

13 *“(o) REQUIREMENT TO REPORT CERTAIN INFORMA-*
14 *TION WITH RESPECT TO GRANTS TO FOREIGN ENTITIES.—*

15 *“(1) IN GENERAL.—If an organization described*
16 *in section 501(c) which files an annual return under*
17 *subsection (a) is required to include in such return*
18 *information regarding any grant or other assistance*
19 *provided by such organization to any foreign entity,*
20 *such organization shall include in such return (in ad-*
21 *dition to the information so required to be included)*
22 *the following information:*

23 *“(A) The name and address of such foreign*
24 *entity.*

1 “(B) *The aggregate amount of such grants*
2 *or other assistance provided to such foreign enti-*
3 *ty during the year.*

4 “(C) *Whether such foreign entity is de-*
5 *scribed in each of the following clauses:*

6 “(i) *An entity recognized as a charity*
7 *by the foreign country in which such entity*
8 *is organized.*

9 “(ii) *An organization described in sec-*
10 *tion 501(c)(3) and exempt from tax under*
11 *section 501(a).*

12 “(iii) *An organization with respect to*
13 *which the organization making the return*
14 *under subsection (a) has made a good faith*
15 *determination that the foreign entity is an*
16 *organization described in section*
17 *4945(d)(4)(A).*

18 “(iv) *An organization which is not de-*
19 *scribed in clause (i), (ii), or (iii).*

20 “(2) *FOREIGN ENTITY.—For purposes of this*
21 *subsection, the term ‘foreign entity’ means any orga-*
22 *nization or entity created or organized outside the*
23 *United States. For purposes of the preceding sentence,*
24 *the term ‘United States’ includes the possessions of the*
25 *United States.*

1 “(3) *INDIRECT CONTRIBUTIONS.*—*In the case of*
2 *any grant or other contribution made indirectly to*
3 *any foreign entity, the information required to be re-*
4 *ported under paragraph (1) shall be reported with re-*
5 *spect to each person to which such grant or other con-*
6 *tribution is made directly or indirectly.*”.

7 (b) *EFFECTIVE DATE.*—*The amendments made by this*
8 *section shall apply to returns filed for taxable years begin-*
9 *ning after the date of the enactment of this Act.*

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