

118TH CONGRESS  
1ST SESSION

# S. 1105

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

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## IN THE SENATE OF THE UNITED STATES

MARCH 30, 2023

Mr. BRAUN (for himself, Mr. SCOTT of Florida, Mr. YOUNG, Mr. ROMNEY, Mrs. CAPITO, Mr. MORAN, Mr. RISCH, Mr. CRAPO, and Mrs. FISCHER) introduced the following bill; which was read twice and referred to the Committee on Finance

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## 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.—Clause (ii) of  
8 section 6033(a)(3)(A) of the Internal Revenue Code of

1 1986 is amended by striking “\$5,000” and inserting  
2 “\$50,000”.

3 (b) ORGANIZATIONS DESCRIBED.—Subparagraph  
4 (C) of section 6033(a)(3) of the Internal Revenue Code  
5 of 1986 is amended—

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

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

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

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

15 “(viii) any organization (other than a  
16 private foundation or a supporting organi-  
17 zation described in section 509(a)(3))  
18 which is not described in section  
19 170(c)(2)(A), or which is created or orga-  
20 nized in a possession of the United States,  
21 which has no significant activity (including  
22 lobbying and political activity and the op-  
23 eration of a trade or business) other than  
24 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.—Paragraph (1) of section 6033(g)  
7 of the Internal 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.—Paragraph (1) of section 6033(a)  
21 of the Internal Revenue Code of 1986 is amended by add-  
22 ing at the end the following: “Except as provided in sub-  
23 sections (b)(5) and (g)(2)(B), such annual return shall not  
24 be required to include the names and addresses of contrib-  
25 utors to the organization.”.

1           (b) APPLICATION TO SECTION 527 ORGANIZA-  
2 TIONS.—Paragraph (2) of section 6033(g) of the Internal  
3 Revenue Code of 1986 is amended—

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

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

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

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

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

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