

118TH CONGRESS
1ST SESSION

S. 17

To amend the Internal Revenue Code of 1986 to require that return information from tax-exempt organizations be made available in a searchable format and to provide the disclosure of the identity of contributors to certain tax-exempt organizations.

IN THE SENATE OF THE UNITED STATES

JANUARY 23 (legislative day, JANUARY 3), 2023

Mr. TESTER (for himself, Mr. KING, and Ms. WARREN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to require that return information from tax-exempt organizations be made available in a searchable format and to provide the disclosure of the identity of contributors to certain tax-exempt organizations.

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 “Sunlight for Unac-
5 countable Non-profits (SUN) Act”.

1 **SEC. 2. RETURN INFORMATION OF CERTAIN TAX-EXEMPT**
2 **ORGANIZATIONS AVAILABLE IN A SEARCH-**
3 **ABLE FORMAT.**

4 (a) IN GENERAL.—Section 6104(b) of the Internal
5 Revenue Code of 1986 is amended by striking “made
6 available to the public at such time and in such places
7 as the Secretary may prescribe.” and inserting “made
8 available to the public at no charge and in an open, struc-
9 tured data format that is processable by computers with
10 the information easy to find, access, reuse, and download
11 in bulk.”.

12 (b) EFFECTIVE DATE.—The amendment made by
13 this section shall apply to returns required to be filed after
14 the date of the enactment of this Act.

15 **SEC. 3. AUTHORITY TO DISCLOSE CONTRIBUTORS TO CER-**
16 **TAIN TAX-EXEMPT ORGANIZATIONS.**

17 (a) IN GENERAL.—Section 6104(b) of the Internal
18 Revenue Code of 1986 is amended by striking “Nothing
19 in this subsection shall authorize the Secretary to disclose
20 the name and address of any contributor to any organiza-
21 tion” and inserting “In the case of any applicable organi-
22 zation or trust, such information shall include the name
23 and address of any qualified contributor to such organiza-
24 tion which is required to be included on the return and
25 the total contributions of such qualified contributor, but
26 nothing in this subsection shall authorize the Secretary to

1 disclose the name or address of any other contributor to
 2 such organization or any contributor to any other organi-
 3 zation”.

4 (b) DEFINITIONS.—Section 6104(b) of such Code is
 5 amended—

6 (1) by striking “The information” and inserting
 7 the following:

8 “(1) IN GENERAL.—The information”, and

9 (2) by adding at the end the following new
 10 paragraph:

11 “(2) DEFINITIONS.—For purposes of paragraph
 12 (1)—

13 “(A) APPLICABLE ORGANIZATION OR
 14 TRUST.—The term ‘applicable organization or
 15 trust’ means any organization or trust which—

16 “(i) indicates on an application (or
 17 amendment to an application) for recogni-
 18 tion of exemption from tax under section
 19 501(a) that such organization has or plans
 20 to spend money attempting to influence the
 21 selection, nomination, election, or appoint-
 22 ment of any person to a public office,

23 “(ii) asserts on a return that such or-
 24 ganization participated in, or intervened in
 25 (including through the publishing or dis-

1 tributing of statements), a political cam-
2 paign on behalf of, or in opposition to, any
3 candidate for public office,

4 “(iii) has filed, or was required to file,
5 a statement or report under subsection (e)
6 or (g) of section 304 of the Federal Elec-
7 tion Campaign Act of 1974 with respect to
8 independent expenditures made during the
9 taxable year, or

10 “(iv) has filed, or was required to file,
11 a statement under section 304(f) of such
12 Act with respect to disbursements for elec-
13 tioneering communications made during
14 the taxable year.

15 “(B) QUALIFIED CONTRIBUTOR.—The
16 term ‘qualified contributor’ means, with respect
17 to any applicable organization or trust, any per-
18 son who made aggregate contributions (in
19 money or other property) to such applicable or-
20 ganization or trust during the taxable year in
21 an amount valued at \$5,000 or more.”.

22 (c) CONFORMING AMENDMENT.—Section
23 6104(d)(3)(A) of such Code is amended by striking the
24 first sentence and inserting the following: “In the case of
25 any applicable organization or trust (as defined in sub-

1 section (b)(2)(A)), any copies of annual returns provided
2 under paragraph (1) shall include information relating to
3 the name and address of any qualified contributor (as de-
4 fined in subsection (b)(2)(B)) to such organization and the
5 total contributions of such qualified contributor, but noth-
6 ing in such paragraph shall require the disclosure of the
7 name or address of any other contributor to such organi-
8 zation or any contributor to any other organization (other
9 than a private foundation (within the meaning of section
10 509(a)) or political organization exempt from taxation
11 under section 527).”.

12 (d) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to returns required to be filed after
14 the date of the enactment of this Act.

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