

106TH CONGRESS  
2D SESSION

# H. R. 4717

To amend the Internal Revenue Code of 1986 to require 527 organizations and certain other tax-exempt organizations to disclose their political activities.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 22, 2000

Mr. HOUGHTON (for himself, Mr. ENGLISH, Mrs. JOHNSON of Connecticut, Mr. CASTLE, Mr. MCINNIS, Mr. COX, Mr. RAMSTAD, Mr. SMITH of Michigan, Mr. SHAW, Mr. OSE, Mr. FRELINGHUYSEN, and Mr. WALDEN of Oregon) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to require 527 organizations and certain other tax-exempt organizations to disclose their political activities.

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 “Full and Fair Political  
5 Activity Disclosure Act of 2000”.

6 **SEC. 2. INCREASED REPORTING OF POLITICAL ACTIVITIES.**

7 (a) IN GENERAL.—Subpart A of part III of sub-  
8 chapter A of chapter 61 of the Internal Revenue Code of

1 1986 (relating to information concerning persons subject  
2 to special provisions) is amended by inserting after section  
3 6033 the following new section:

4 **“SEC. 6033A. RETURNS RELATING TO POLITICAL ACTIVI-**  
5 **TIES.**

6 “(a) GENERAL REPORTING REQUIREMENTS.—

7 “(1) IN GENERAL.—Every organization to  
8 which this subsection applies for a reporting period  
9 shall submit a return to the Secretary for such pe-  
10 riod. Such return shall include—

11 “(A) a detailed description of such organi-  
12 zation’s disclosable activities during the report-  
13 ing period and the purpose and intended results  
14 for the major categories of expenditures for  
15 such activities, including the candidates in-  
16 tended to be affected,

17 “(B) a list identifying—

18 “(i) each expenditure made for a  
19 disclosable activity during the reporting pe-  
20 riod in an amount in excess of the thresh-  
21 old amount, and

22 “(ii) the name and address of each  
23 person to whom the organization made any  
24 expenditure required to be reported under  
25 clause (i), and

1           “(C) in the case of a reportable  
2 contributor—

3           “(i) the name and address of the con-  
4 tributor (and, if the contributor is an indi-  
5 vidual, the contributor’s occupation and  
6 employer),

7           “(ii) the amount of each contribution  
8 made by such contributor,

9           “(iii) the name and address of the  
10 person (if any) on whose behalf the con-  
11 tributor made any payment to such organi-  
12 zation, and

13           “(iv) if any payment by the contrib-  
14 utor was designated for a beneficiary other  
15 than such organization (including amounts  
16 which are in any way earmarked or other-  
17 wise directed through an intermediary),  
18 the name and address of the intended ben-  
19 efiary.

20           The information required under the preceding sen-  
21 tence for any reporting period shall be set forth sep-  
22 arately for such period and in the aggregate for such  
23 period and preceding reporting periods during the  
24 calendar year.

1           “(2) ORGANIZATIONS TO WHICH SUBSECTION  
2 APPLIES.—This subsection shall apply to an organi-  
3 zation if such organization—

4                   “(A) is described in paragraph (4), (5), or  
5                   (6) of section 501(e), or

6                   “(B) is a 527 organization.

7           “(3) EXCEPTION FOR NON-527 ORGANIZATIONS  
8 HAVING AGGREGATE DISCLOSABLE EXPENDITURES  
9 OF LESS THAN \$10,000.—This subsection shall not  
10 apply to an organization described in paragraph  
11 (2)(A) for any reporting period if the aggregate ex-  
12 penditures of the organization for disclosable activi-  
13 ties during the period beginning on January 1 of the  
14 calendar year in which the reporting period begins  
15 and ending on the last day of the reporting period  
16 are less than \$10,000.

17           “(4) REPORTABLE CONTRIBUTOR.—

18                   “(A) IN GENERAL.—For purposes of para-  
19 graph (1), the term ‘reportable contributor’  
20 means any person if the aggregate of the con-  
21 tributions and membership dues, fees, and as-  
22 sessments (within the meaning of section 527)  
23 received by the organization from such person  
24 during the testing period exceeds the threshold  
25 amount.

1           “(B) EXCEPTION FOR DUES NOT ATTRIB-  
2           UTABLE TO DISCLOSABLE ACTIVITIES.—

3           “(i) IN GENERAL.—At the election of  
4           the organization, the only dues taken into  
5           account under subparagraph (A) shall be  
6           dues attributable to expenditures for  
7           disclosable activities.

8           “(ii) PORTION OF DUES ATTRIB-  
9           UTABLE TO DISCLOSABLE ACTIVITIES.—  
10          For purposes of clause (i), the portion of  
11          dues attributable to expenditures for  
12          disclosable activities of an organization is  
13          the amount which bears the same ratio to  
14          the total amount of dues as the expendi-  
15          tures of the organization which are  
16          disclosable under paragraph (1) for the  
17          testing period bears to the total expendi-  
18          tures of the organization for such period.

19          “(C) TESTING PERIOD.—For purposes of  
20          this paragraph, the term ‘testing period’ means,  
21          with respect to any reporting period, the  
22          period—

23                 “(i) beginning on January 1 of the  
24                 calendar year in which the reporting period  
25                 begins, and

1 “(ii) ending on the last day of the re-  
2 porting period.

3 “(5) SPECIAL RULE FOR EARMARKED CON-  
4 TRIBUTIONS DEPOSITED INTO A SEPARATE, SEG-  
5 REGATED FUND.—

6 “(A) IN GENERAL.—In the case of an or-  
7 ganization described in paragraph (4), (5), or  
8 (6) of section 501(c), paragraph (1)(C) shall  
9 apply only with respect to amounts received  
10 which are earmarked for a disclosable activity if  
11 the organization elects—

12 “(i) to maintain a separate, seg-  
13 regated fund,

14 “(ii) to deposit into such fund only  
15 and all amounts received by such organiza-  
16 tion which are earmarked by the contrib-  
17 utor for a disclosable activity, and

18 “(iii) to make no expenditures for  
19 disclosable activities other than from such  
20 fund.

21 Such a fund shall not be treated as a 527 orga-  
22 nization for purposes of this section.

23 “(B) NONCOMPLIANCE.—In the case of an  
24 organization with respect to which an election is  
25 in effect under subparagraph (A) and which

1 fails to comply with a requirement in subpara-  
2 graph (A) during any reporting period, sub-  
3 paragraph (A) shall not apply to such period or  
4 any subsequent reporting period during the cal-  
5 endar year in which such period begins.

6 “(C) DE MINIMIS EXPENDITURES.—Fail-  
7 ures to meet the requirement of subparagraph  
8 (A)(iii) with respect to de minimis amounts  
9 shall not be treated as a failure to comply with  
10 such requirement.

11 “(6) THRESHOLD AMOUNT.—For purposes of  
12 this section, the term ‘threshold amount’ means—

13 “(A) \$200 in the case of a 527 organiza-  
14 tion, and

15 “(B) \$1,000 in any other case.

16 “(b) DISCLOSABLE ACTIVITIES.—For purposes of  
17 this section—

18 “(1) IN GENERAL.—For purposes of this sec-  
19 tion, the term ‘disclosable activities’ means—

20 “(A) a 527-type activity,

21 “(B) establishing, administering, or solici-  
22 ting contributions to a 527 organization,

23 “(C) contributing to an organization which  
24 is described in paragraph (4), (5), or (6) of sec-  
25 tion 501(e) or which is a 527 organization, and

1           “(D) any mass media communication (in-  
2           cluding any mass mailing) which is not a 527-  
3           type activity and which—

4                   “(i) mentions an individual holding  
5                   Federal office or a clearly identified can-  
6                   didate for election for Federal office (in-  
7                   cluding any individual who has formed an  
8                   exploratory committee for such election) or  
9                   the political party of such an individual or  
10                  candidate, or

11                   “(ii) contains the likeness of such an  
12                  individual or candidate.

13           “(2) EXCEPTION FOR COMMUNICATION WITH  
14           MEMBERS.—Subparagraph (D) of paragraph (1)  
15           shall not apply to communication with bona fide  
16           members of the organization.

17           “(c) ADDITIONAL INFORMATION FROM 527 ORGANI-  
18           ZATIONS.—

19                   “(1) STATEMENT OF ORGANIZATION.—

20                   “(A) IN GENERAL.—Every 527 organiza-  
21                   tion shall file a statement of organization with  
22                   the Secretary (in such form and manner as the  
23                   Secretary shall prescribe) which contains the in-  
24                   formation described in subparagraph (B). Such  
25                   statement shall be filed not later than 10 days

1 after the date that such organization is estab-  
2 lished (or, in the case of an organization in ex-  
3 istence on the date of the enactment of this sec-  
4 tion, not later than 10 days after such date of  
5 enactment).

6 “(B) STATEMENT OF ORGANIZATION.—  
7 The information described in this subparagraph  
8 is—

9 “(i) the name and address of the 527  
10 organization,

11 “(ii) the name, address, relationship,  
12 and type of any person which is directly or  
13 indirectly related to or affiliated with such  
14 527 organization,

15 “(iii) the name, address, and position  
16 of the custodian of books and accounts of  
17 the 527 organization,

18 “(iv) the name and address of the  
19 treasurer of the 527 organization, and

20 “(v) a listing of all banks, safety de-  
21 posit boxes, and other depositories used by  
22 the 527 organization.

23 “(C) CHANGES IN INFORMATION.—If there  
24 is a change in circumstances such that the most  
25 recent statement filed under this paragraph is

1 no longer accurate, the 527 organization shall  
2 file a corrected statement with the Secretary (in  
3 such manner as the Secretary shall prescribe)  
4 not later than 10 days after the date that the  
5 statement first ceased to be accurate.

6 “(D) RELATED AND AFFILIATED PER-  
7 SONS.—For purposes of subparagraph (B)(ii), a  
8 person is directly or indirectly related to or af-  
9 filiated with a 527 organization if such person,  
10 at any time during the 3-year period ending on  
11 the date such statement is submitted to the  
12 Secretary—

13 “(i) was in a position to exercise sub-  
14 stantial direct or indirect influence over  
15 the process of collecting or disbursing the  
16 exempt purpose funds of such organiza-  
17 tion, or

18 “(ii) was in a position to exercise sub-  
19 stantial, overall direct or indirect influence  
20 over the activities of such organization.

21 “(2) OTHER INFORMATION.—

22 “(A) IN GENERAL.—In addition to the in-  
23 formation required by subsection (a), every 527  
24 organization shall include the information de-

1           scribed in subparagraph (B) on the return re-  
2           quired under subsection (a).

3                   “(B) INFORMATION DESCRIBED.—The in-  
4           formation described in this subparagraph is—

5                           “(i) a certification, under penalty of  
6                           perjury, whether such expenditure is made  
7                           in cooperation, consultation, or concert  
8                           with, or at the request or suggestion of,  
9                           any candidate for public office or any au-  
10                          thorized committee of such candidate or  
11                          agent of such committee or candidate,

12                           “(ii) the name, address, and business  
13                           purpose of any entity, as well as whether  
14                           the entity purports to be exempt from tax  
15                           under this title and (if so) the provision  
16                           under which the entity purports to be so  
17                           exempt, which made (in the aggregate for  
18                           the reporting period) a contribution in ex-  
19                           cess of the threshold amount to the 527  
20                           organization, and

21                           “(iii) the original source and the in-  
22                           tended ultimate recipient of all contribu-  
23                           tions made by a person, either directly or  
24                           indirectly, on behalf of any particular per-  
25                           son, including contributions which are in

1 any way earmarked or otherwise directed  
2 through any intermediary.

3 “(d) REPORTING PERIODS AND DUE DATES FOR RE-  
4 TURNS AND STATEMENTS.—For purposes of this  
5 section—

6 “(1) ORGANIZATIONS OTHER THAN 527 ORGANI-  
7 ZATIONS.—In the case of an organization described  
8 in paragraph (4), (5), or (6) of section 501(c)—

9 “(A) IN GENERAL.—The term ‘reporting  
10 period’ means—

11 “(i) a calendar quarter, and

12 “(ii) a calendar year.

13 “(B) DUE DATE.—

14 “(i) QUARTERLY RETURN.—The due  
15 date for each return required by this sec-  
16 tion for a calendar quarter shall be the  
17 15th day after the end of the quarter.

18 “(ii) ANNUAL RETURN.—The due  
19 date for the return required by this section  
20 for a calendar year shall be the date pre-  
21 scribed by the Secretary.

22 “(2) 527 ORGANIZATIONS.—In the case of a  
23 527 organization—

24 “(A) IN GENERAL.—The reporting periods  
25 and deadlines for filing returns and statements

1 required by this section shall be the same as the  
2 periods and deadlines set forth for reports  
3 under paragraph (4) of section 304(a) of Fed-  
4 eral Election Campaign Act of 1971 (2 U.S.C.  
5 434(a)). The Secretary shall issue such guid-  
6 ance as may be necessary concerning the filing  
7 deadlines for such returns and statements.

8 “(B) CERTAIN ORGANIZATIONS FILE AN-  
9 NUALLY.—In the case of a 527 organization de-  
10 scribed in subparagraph (C)—

11 “(i) subparagraph (A) shall not apply,

12 “(ii) the reporting period shall be  
13 such organization’s taxable year, and

14 “(iii) the due date for the returns and  
15 statements required by this section shall be  
16 the due date (without regard to extensions)  
17 for filing the return of tax for such year,  
18 whether or not such organization is re-  
19 quired to file a return for such taxable  
20 year.

21 “(C) ORGANIZATION DESCRIBED.—An or-  
22 ganization is described in this subparagraph if  
23 such organization is a 527 organization which  
24 is organized and operated exclusively for the  
25 purpose of securing the nomination, election, or

1           appointment of a clearly identified candidate for  
2           State, local, or judicial office.

3           “(e) DEFINITIONS.—For purposes of this section—

4           “(1) 527 ORGANIZATION.—The term ‘527 orga-  
5           nization’ means any political organization (as de-  
6           fined by section 527(e)(1)).

7           “(2) 527-TYPE ACTIVITY.—The term ‘527-type  
8           activity’ means an exempt function (as defined in  
9           section 527(e)(2)).

10           “(3) CONTRIBUTIONS.—The term ‘contribu-  
11           tions’ has the meaning given to such term by section  
12           271(b)(2).

13           “(4) EXPENDITURES.—The term ‘expenditures’  
14           has the meaning given to such term by section  
15           271(b)(3).

16           “(f) SPECIAL RULES.—

17           “(1) ELECTRONIC FILING.—The Secretary shall  
18           develop procedures for submission in electronic form  
19           of returns and statements required to be filed under  
20           this section.

21           “(2) PAPERWORK AND BURDEN REDUCTION  
22           FOR ORGANIZATIONS OTHERWISE DISCLOSING IN-  
23           FORMATION.—An organization shall not be required  
24           to file any return or statement under subsection (a)  
25           or (c) for any period if, with respect to such period,

1 such organization submits to the Secretary, under  
2 penalty of perjury, a certified statement that the or-  
3 ganization has made a filing, which is publicly avail-  
4 able, with another Federal agency which includes all  
5 of the information required by subsection (a) or (c),  
6 as the case may be, and which specifies the public  
7 location where such information may be found.”.

8 (b) PUBLIC INSPECTION OF RETURNS AND STATE-  
9 MENTS.—

10 (1) IN GENERAL.—Section 6104 of such Code  
11 (relating to publicity of information required from  
12 certain exempt organizations and certain trusts) is  
13 amended by adding at the end the following new  
14 subsection:

15 “(e) INSPECTION OF DOCUMENTS RELATING TO PO-  
16 LITICAL ACTIVITIES OF CERTAIN 501(c) ORGANIZATIONS  
17 AND 527 ORGANIZATIONS .—

18 “(1) IN GENERAL.—In the case of any organi-  
19 zation required to submit a document under section  
20 6033A—

21 “(A) a copy of such document shall be  
22 made available by such organization for inspec-  
23 tion during regular business hours by any indi-  
24 vidual at the principal office of such organiza-  
25 tion and, if such organization regularly main-

1           tains 1 or more regional or district offices hav-  
2           ing 3 or more employees, at each such regional  
3           or district office, and

4           “(B) upon request of an individual made  
5           at such principal office or such a regional or  
6           district office, a copy of such document shall be  
7           provided to such individual without charge  
8           other than a reasonable fee for any reproduc-  
9           tion and mailing costs.

10          The request described in subparagraph (B) must be  
11          made in person or in writing. If such request is  
12          made in person, such copy shall be provided imme-  
13          diately and, if made in writing, shall be provided  
14          within 30 days.

15          “(2) ANNUAL INCOME TAX RETURNS OF 527 OR-  
16          GANIZATIONS.—In the case of an organization re-  
17          quired to file a return under section 6012(a)(6), the  
18          requirements of paragraph (1) shall also apply to  
19          such return.

20          “(3) TIMELY AVAILABILITY.—

21                 “(A) IN GENERAL.—Except as provided in  
22                 subparagraph (B), documents required to be  
23                 available under this subsection shall be available  
24                 no later than 2 business days after being filed.

1           “(B) EXCEPTION.—Subparagraph (A)  
2 shall not apply to—

3           “(i) any document filed under section  
4 6033A with respect to an annual period,  
5 and

6           “(ii) any return filed under section  
7 6012(a)(6).

8           “(4) 3-YEAR LIMITATION ON INSPECTION DOCU-  
9 MENTS.—Paragraphs (1) and (2) shall apply to any  
10 document only during the 3-year period beginning  
11 on the last day prescribed for its filing (determined  
12 with regard to any extension of time for filing).

13           “(5) LIMITATION ON PROVIDING COPIES.—A  
14 rule similar to the rule of subsection (d)(4) shall  
15 apply for purposes of this subsection.”.

16           (2) INSPECTION OF INFORMATION RETURNS  
17 AND INCOME TAX RETURNS OF POLITICAL ORGANI-  
18 ZATIONS.—Subsection (b) of section 6104 of such  
19 Code (relating to inspection of annual information  
20 returns) is amended to read as follows:

21           “(b) INSPECTION OF INFORMATION RETURNS AND  
22 INCOME TAX RETURNS OF POLITICAL ORGANIZATIONS.—

23           “(1) IN GENERAL.—The information required  
24 to be furnished by sections 6033, 6033A, 6034, and  
25 6058 (together with the names and addresses of

1 such organizations and trusts) and returns filed  
2 under section 6012(a)(6) shall be made available to  
3 the public at such times and in such places as the  
4 Secretary may prescribe.

5 “(2) EXCEPTIONS.—

6 “(A) NONDISCLOSURE OF NAMES AND AD-  
7 DRESSES OF CONTRIBUTORS.—

8 “(i) IN GENERAL.—Nothing in this  
9 subsection shall authorize the Secretary to  
10 disclose the name or address of any con-  
11 tributor to any organization or trust which  
12 is required to furnish such information.

13 “(ii) EXCEPTION.—Clause (i) shall  
14 not apply to a private foundation (as de-  
15 fined in section 509(a)), a 527 organiza-  
16 tion (as defined in section 6033A(d)), or  
17 information on a return under section  
18 6033A(a) of an organization described in  
19 paragraph (4), (5) or (6) of section 501(c).

20 “(B) RELIGIOUS AND APOSTOLIC ORGANI-  
21 ZATIONS.—In the case of an organization de-  
22 scribed in section 501(d), this subsection shall  
23 not apply to copies referred to in section  
24 6031(b) with respect to such organization.

1           “(3) SPECIAL RULES FOR INFORMATION UNDER  
2 SECTION 6033A.—

3           “(A) TIMELY AVAILABILITY.—Documents  
4 filed under section 6033A (other than with re-  
5 spect to an annual period) shall be available  
6 under paragraph (1) no later than 2 business  
7 days after being filed.

8           “(B) AVAILABILITY ON WORLD WIDE  
9 WEB.—To the extent practicable, documents  
10 filed under section 6033A shall also be made  
11 available to the public on the world wide web.

12           “(4) COOPERATION WITH OTHER FEDERAL  
13 AGENCIES.—The Secretary may cooperate with an-  
14 other Federal agency to carry out the requirements  
15 of this subsection with respect to returns and state-  
16 ments required to be filed under section 6033A.”.

17           (c) PENALTIES FOR FAILURE TO FILE DOCUMENTS  
18 OR PROVIDE PUBLIC INSPECTION OF DOCUMENTS.—

19           (1) PENALTY FOR FAILURE TO REPORT  
20 DISCLOSABLE ACTIVITIES.—Subsection (c) of section  
21 6652 of such Code is amended by redesignating  
22 paragraphs (2), (3), and (4) as paragraphs (3), (4),  
23 and (5), respectively, and by inserting after para-  
24 graph (1) the following new paragraph:

25           “(2) INFORMATION UNDER SECTION 6033A.—

1           “(A) IN GENERAL.—In the case of—

2                   “(i) a failure to file a document re-  
3                   quired under section 6033A (relating to re-  
4                   turns relating to political activities) at the  
5                   time and in the manner prescribed therefor  
6                   (determined without regard to any exten-  
7                   sion of time for filing), or

8                   “(ii) a failure to include any of the in-  
9                   formation required to be shown on such a  
10                  return or statement or to show the correct  
11                  information,

12                 there shall be paid by the organization an  
13                 amount equal to the highest rate of tax speci-  
14                 fied in section 11(b) multiplied by the amount  
15                 to which the failure relates.

16                 “(B) PUBLIC INSPECTION.—In the case of  
17                 a failure to comply with the requirements of  
18                 section 6104(e) at the time and in the manner  
19                 prescribed therefor (determined without regard  
20                 to any extension of time for filing), there shall  
21                 be paid by the person failing to meet such re-  
22                 quirements \$20 for each day during which such  
23                 failure continues. The maximum penalty im-  
24                 posed under this subparagraph on all persons

1 for failures with respect to any 1 statement  
2 shall not exceed \$10,000.

3 “(C) ADDITIONAL PENALTY ON MANAGERS  
4 OF 527 ORGANIZATIONS.—

5 “(i) IN GENERAL.—The Secretary  
6 may make a written demand on any 527  
7 organization subject to penalty under sub-  
8 paragraph (A) specifying therein a reason-  
9 able future date by which the return or  
10 statement shall be filed (or the information  
11 furnished) for purposes of this subpara-  
12 graph.

13 “(ii) FAILURE TO COMPLY WITH DE-  
14 MAND.—If any person fails to comply with  
15 any demand under clause (i) on or before  
16 the date specified in such demand, there  
17 shall be paid by the person failing to so  
18 comply \$10 for each day after the expira-  
19 tion of the time specified in such demand  
20 during which such failure continues. The  
21 maximum penalty imposed under this sub-  
22 paragraph on all persons for failures with  
23 respect to any 1 statement shall not exceed  
24 \$5,000.”.

25 (2) OTHER PENALTIES.—

1 (A) Section 6685 of such Code (relating to  
 2 assessable penalty with respect to public inspec-  
 3 tion requirements for certain tax-exempt orga-  
 4 nizations) is amended—

5 (i) by striking “subsection (d)” and  
 6 inserting “subsection (d) or (e)”, and

7 (ii) by striking “return or application”  
 8 each place it appears and inserting “re-  
 9 turn, application, or statement”.

10 (B) Section 7207 of such Code (relating to  
 11 fraudulent returns, statements, and other docu-  
 12 ments) is amended by striking “subsection (d)”  
 13 and inserting “subsection (d) or (e)”.

14 (d) CONFORMING AMENDMENTS.—

15 (1) Section 527 of such Code is amended by  
 16 adding at the end the following new subsection:

17 “(i) CROSS REFERENCES.—

“**(1) For reporting and inspection requirements,  
 see sections 6033A and 6104.**

“**(2) For penalties for failure to file returns and  
 statements, see sections 6652, 6685, and 7207.**”.

18 (2) The table of sections for subpart A of part  
 19 III of subchapter A of chapter 61 of such Code is  
 20 amended by inserting after the item relating to sec-  
 21 tion 6033 the following new item:

“Sec. 6033A. Returns relating to political activities.”.

22 (e) EFFECTIVE DATES.—

1           (1) IN GENERAL.—Except as provided in para-  
2 graph (2), the amendments made by this section  
3 shall apply to——

4           (A) expenditures made and contributions  
5 received in reporting periods beginning after the  
6 date of the enactment of this Act, and

7           (B) expenditures made and contributions  
8 received in annual reporting periods ending  
9 after the date of the enactment of this Act, ex-  
10 cept that only expenditures and contributions  
11 described in subparagraph (A) shall be taken  
12 into account.

13           (2) STATEMENT OF ORGANIZATION.—Para-  
14 graph (1) of section 6033A(c) of the Internal Rev-  
15 enue Code of 1986 (as added by this section) shall  
16 take effect on the date of the enactment of this Act.

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