

Union Calendar No. 261

113TH CONGRESS
2D SESSION

H. R. 3865

[Report No. 113-353]

To prohibit the Internal Revenue Service from modifying the standard for determining whether an organization is operated exclusively for the promotion of social welfare for purposes of section 501(c)(4) of the Internal Revenue Code of 1986.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 14, 2014

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

FEBRUARY 18, 2014

Additional sponsors: Mrs. MILLER of Michigan, Mr. BRADY of Texas, Mr. KELLY of Pennsylvania, Mr. BOUSTANY, Mr. GRAVES of Missouri, Mr. GRIFFIN of Arkansas, Ms. JENKINS, Mr. SAM JOHNSON of Texas, Mr. REED, Mrs. BLACKBURN, Mrs. BLACK, Mr. PAULSEN, Mr. TIBERI, Mr. HARPER, Mr. YOUNG of Indiana, Mr. RENACCI, Mr. ROSKAM, Mr. SMITH of Nebraska, Mr. NUNES, Mr. RYAN of Wisconsin, Mr. REICHERT, Mr. SCHOCK, Mr. DESJARLAIS, Mr. WEBER of Texas, Mr. GOODLATTE, Mr. CARTER, Mr. OLSON, Mr. PRICE of Georgia, Mr. SCALISE, Mr. NUNNELEE, Mr. STIVERS, Mr. HUELSKAMP, Mr. BARTON, Mr. FORBES, Mr. MULVANEY, Mrs. HARTZLER, Mr. HURT, Mr. WALBERG, Mr. COLLINS of New York, Mr. ROKITA, Mr. CULBERSON, Mrs. BACHMANN, Mrs. LUMMIS, Mr. SMITH of Missouri, Mr. HUIZENGA of Michigan, Mr. GERLACH, Mr. NUGENT, Mr. MARCHANT, Mr. HALL, Mr. MCCLINTOCK, Mr. GOHMERT, Mr. BUCHANAN, Mr. FRANKS of Arizona, Mr. BENISHEK, Mrs. NOEM, Mr. WILSON of South Carolina, Mr. SESSIONS, Mr. CRAMER, Mr. GINGREY of Georgia, Ms. FOXX, Mr. KLINE, Mr. PERRY, Mr. POE of Texas, Mr. SMITH of Texas, Mr. GRIFFITH of Virginia, and Mr. YODER

FEBRUARY 18, 2014

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]

A BILL

To prohibit the Internal Revenue Service from modifying the standard for determining whether an organization is operated exclusively for the promotion of social welfare for purposes of section 501(c)(4) of the Internal Revenue Code of 1986.

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 “Stop Targeting of Po-
5 litical Beliefs by the IRS Act of 2014”.

6 **SEC. 2. APPLICABLE STANDARD FOR DETERMINATIONS OF**
7 **WHETHER AN ORGANIZATION IS OPERATED**
8 **EXCLUSIVELY FOR THE PROMOTION OF SO-**
9 **CIAL WELFARE.**

10 (a) **IN GENERAL.**—The standard and definitions as
11 in effect on January 1, 2010, which are used to determine
12 whether an organization is operated exclusively for the
13 promotion of social welfare for purposes of section
14 501(c)(4) of the Internal Revenue Code of 1986 shall
15 apply for purposes of determining the status of organiza-
16 tions under section 501(c)(4) of the Internal Revenue
17 Code of 1986 after the date of the enactment of this Act.

18 (b) **PROHIBITION ON MODIFICATION OF STAND-**
19 **ARD.**—The Secretary of the Treasury may not issue, re-
20 vise, or finalize any regulation (including the proposed
21 regulations published at 78 Fed. Reg. 71535 (November
22 29, 2013)), revenue ruling, or other guidance not limited
23 to a particular taxpayer relating to the standard and defi-
24 nitions specified in subsection (a).

1 ~~(e) APPLICATION TO ORGANIZATIONS.—~~Except as
2 provided in subsection (d), this section shall apply with
3 respect to ~~any organization claiming tax exempt status~~
4 ~~under section 501(c)(4) of the Internal Revenue Code of~~
5 ~~1986 which was created on, before, or after the date of~~
6 ~~the enactment of this Act.~~

7 ~~(d) SUNSET.—~~This section shall not apply after the
8 one-year period beginning on the date of the enactment
9 of this Act.

10 **SECTION 1. SHORT TITLE.**

11 *This Act may be cited as the “Stop Targeting of Polit-*
12 *ical Beliefs by the IRS Act of 2014”.*

13 **SEC. 2. APPLICABLE STANDARD FOR DETERMINATIONS OF**
14 **WHETHER AN ORGANIZATION IS OPERATED**
15 **EXCLUSIVELY FOR THE PROMOTION OF SO-**
16 **CIAL WELFARE.**

17 ~~(a) IN GENERAL.—~~*The standard and definitions as in*
18 *effect on January 1, 2010, which are used to determine*
19 *whether an organization is operated exclusively for the pro-*
20 *motion of social welfare for purposes of section 501(c)(4)*
21 *of the Internal Revenue Code of 1986 shall apply for pur-*
22 *poses of determining the status of organizations under sec-*
23 *tion 501(c)(4) of the Internal Revenue Code of 1986 after*
24 *the date of the enactment of this Act.*

1 **(b) PROHIBITION ON MODIFICATION OF STANDARD.**—
2 *The Secretary of the Treasury may not (nor may any dele-*
3 *gate of such Secretary) issue, revise, or finalize any regula-*
4 *tion (including the proposed regulations published at 78*
5 *Fed. Reg. 71535 (November 29, 2013)), revenue ruling, or*
6 *other guidance not limited to a particular taxpayer relating*
7 *to the standard and definitions specified in subsection (a).*

8 **(c) APPLICATION TO ORGANIZATIONS.**—*Except as pro-*
9 *vided in subsection (d), this section shall apply with respect*
10 *to any organization claiming tax exempt status under sec-*
11 *tion 501(c)(4) of the Internal Revenue Code of 1986 which*
12 *was created on, before, or after the date of the enactment*
13 *of this Act.*

14 **(d) SUNSET.**—*This section shall not apply after the*
15 *one-year period beginning on the date of the enactment of*
16 *this Act.*

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