

adding at the end the following new sentence: "For purposes of subtitle F, the amount imposed by this paragraph shall be assessed and collected in the same manner as penalties imposed by section 6652(c)."

(c) **DUPLICATE WRITTEN FILINGS NOT REQUIRED.**—Subparagraph (A) of section 527(i)(1) of the Internal Revenue Code of 1986 is amended by striking "electronically and in writing," and inserting "electronically".

(d) **APPLICATION OF FRAUD PENALTY.**—Section 7207 of the Internal Revenue Code of 1986 (relating to fraudulent returns, statements, and other documents) is amended by striking "pursuant to subsection (b) of section 6047 or pursuant to subsection (d) of section 6104" and inserting "pursuant to section 6047(b), section 6104(d), or subsection (i) or (j) of section 527".

(e) **CONTENTS AND FILING OF REPORT.**—

(1) **CONTENTS.**—Section 527(j)(3) of the Internal Revenue Code of 1986 (relating to contents of report) is amended—

(A) by inserting "date, and purpose" after "The amount" in subparagraph (A), and

(B) by inserting "and date" after "the amount" in subparagraph (B).

(2) **ELECTRONIC FILING.**—Section 527(j) of such Code is amended by adding at the end the following new paragraph:

"(7) **ELECTRONIC FILING.**—Any report required under paragraph (2) with respect to any calendar year shall be filed in electronic form if the organization has, or has reason to expect to have, contributions exceeding \$50,000 or expenditures exceeding \$50,000 in such calendar year."

(3) **ELECTRONIC FILING AND ACCESS OF REQUIRED DISCLOSURES.**—Section 527 of such Code, as amended by section 5(a), is amended by redesignating subsection (k) as subsection (l) and by inserting after subsection (j) the following new subsection:

"(k) **PUBLIC AVAILABILITY OF NOTICES AND REPORTS.**—

"(1) **IN GENERAL.**—The Secretary shall make any notice described in subsection (i)(1) or report described in subsection (j)(7) available for public inspection on the Internet not later than 48 hours after such notice or report has been filed (in addition to such public availability as may be made under section 6104(d)(7)).

"(2) **ACCESS.**—The Secretary shall make the entire database of notices and reports which are made available to the public under paragraph (1) searchable by the following items (to the extent the items are required to be included in the notices and reports):

"(A) Names, States, zip codes, custodians of records, directors, and general purposes of the organizations.

"(B) Entities related to the organizations.

"(C) Contributors to the organizations.

"(D) Employers of such contributors.

"(E) Recipients of expenditures by the organizations.

"(F) Ranges of contributions and expenditures.

"(G) Time periods of the notices and reports.

Such database shall be downloadable."

(f) **CONTENTS OF NOTICE.**—Section 527(i)(3) of the Internal Revenue Code of 1986 (relating to contents of notice) is amended by striking "and" at the end of subparagraph (D), by redesignating subparagraph (E) as subparagraph (F), and by inserting after subparagraph (D) the following new subparagraph:

"(E) whether the organization intends to claim an exemption from the requirements of subsection (j) or section 6033, and"

(g) **TIMING OF NOTICE IN CASE OF MATERIAL CHANGE.**—

(1) **IN GENERAL.**—Subparagraph (B) of section 527(i)(1) of the Internal Revenue Code of

1986 (relating to general notification requirement) is amended by inserting "or, in the case of any material change in the information required under paragraph (3), for the period beginning on the date on which the material change occurs and ending on the date on which such notice is given" after "given".

(2) **TIME TO GIVE NOTICE.**—Section 527(i)(2) of the Internal Revenue Code of 1986 (relating to time to give notice) is amended by inserting "or, in the case of any material change in the information required under paragraph (3), not later than 30 days after such material change" after "established".

(3) **EFFECT OF FAILURE.**—Paragraph (4) of section 527(i) of the Internal Revenue Code of 1986 (relating to effect of failure) is amended by inserting before the period at the end the following: "or, in the case of a failure relating to a material change, by taking into account such income and deductions only during the period beginning on the date on which the material change occurs and ending on the date on which notice is given under this subsection".

(h) **EFFECTIVE DATES.**—

(1) **SUBSECTIONS (a) AND (b).**—The amendments made by subsections (a) and (b) shall apply to failures occurring on or after the date of the enactment of this Act.

(2) **SUBSECTION (c).**—The amendments made by subsection (c) shall take effect as if included in the amendments made by Public Law 106-230.

(3) **SUBSECTION (d).**—The amendment made by subsection (d) shall apply to reports and notices required to be filed on or after the date of the enactment of this Act.

(4) **SUBSECTIONS (e)(1) AND (f).**—The amendments made by subsections (e)(1) and (f) shall apply to reports and notices required to be filed more than 30 days after the date of the enactment of this Act.

(5) **SUBSECTIONS (e)(2) AND (e)(3).**—The amendments made by subsections (e)(2) and (e)(3) shall apply to reports required to be filed on or after June 30, 2003.

(6) **SUBSECTION (g).**—

(A) **IN GENERAL.**—The amendments made by subsection (g) shall apply to material changes on or after the date of the enactment of this Act.

(B) **TRANSITION RULE.**—In the case of a material change occurring during the 30-day period beginning on the date of the enactment of this Act, a notice under section 527(i) of the Internal Revenue Code of 1986 (as amended by this Act) shall not be required to be filed under such section before the later of—

(i) 30 days after the date of such material change, or

(ii) 45 days after the date of the enactment of this Act.

#### SEC. 7. EFFECT OF AMENDMENTS ON EXISTING DISCLOSURES.

Notices, reports, or returns that were required to be filed with the Secretary of the Treasury before the date of the enactment of the amendments made by this Act and that were disclosed by the Secretary of the Treasury consistent with the law in effect at the time of disclosure shall remain subject on and after such date to the disclosure provisions of section 6104 of the Internal Revenue Code of 1986.

The bill was ordered to be engrossed and read a third time, was read the third time, and passed, and a motion to reconsider was laid on the table.

#### GENERAL LEAVE

Mr. BRADY of Texas. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their re-

marks and include extraneous material on the bill just passed.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Texas?

There was no objection.

#### CONTINUATION OF NATIONAL EMERGENCY WITH RESPECT TO SIGNIFICANT NARCOTICS TRAFFICKERS CENTERED IN COLOMBIA—MESSAGE FROM THE PRESIDENT OF THE UNITED STATES (H. DOC. NO. 107-273)

The SPEAKER pro tempore laid before the House the following message from the President of the United States; which was read and, together with the accompanying papers, without objection, referred to the Committee on International Relations and ordered to be printed:

*To the Congress of the United States:*

Section 202(d) of the National Emergencies Act, 50 U.S.C. 1622(d) provides for the automatic termination of a national emergency unless, prior to the anniversary date of its declaration, the President publishes in the *Federal Register* and transmits to the Congress a notice stating that the emergency is to continue in effect beyond the anniversary date. In accordance with this provision, I have sent the enclosed notice, stating that the emergency declared with respect to significant narcotics traffickers centered in Colombia is to continue in effect beyond October 21, 2002, to the *Federal Register* for publication. The most recent notice continuing this emergency was published in the *Federal Register* on October 19, 2001 (66 Fed. Reg. 3073).

The circumstances that led to the declaration on October 21, 1995, of a national emergency have not been resolved. The actions of significant narcotics traffickers centered in Colombia continue to pose an unusual and extraordinary threat to the national security, foreign policy, and economy of the United States and to cause unparalleled violence, corruption, and harm in the United States and abroad. For these reasons, I have determined that it is necessary to maintain economic pressure on significant narcotics traffickers centered in Colombia by blocking their property or interests in property that are in the United States or within the possession or control of United States persons and by depriving them of access to the United States market and financial system.

GEORGE W. BUSH.

THE WHITE HOUSE, October 16, 2002.

#### PERIODIC REPORT ON NATIONAL EMERGENCY WITH RESPECT TO SIGNIFICANT NARCOTICS TRAFFICKERS CENTERED IN COLOMBIA—MESSAGE FROM THE PRESIDENT OF THE UNITED STATES (H. DOC. NO. 107-274)

The SPEAKER pro tempore laid before the House the following message