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

IN THE SENATE OF THE UNITED STATES

Mr. BRAUN (for himself, Mr. MCCONNELL, Mr. BARRASSO, Mrs. BLACKBURN, Mr. BOOZMAN, Mr. BLUNT, Mr. BURK, Mrs. CAPITO, Mr. CASSIDY, Mr. CORNYN, Mr. COTTON, Mr. CRAMER, Mr. CRAPO, Mr. CRUZ, Mr. DAINES, Ms. ERNST, Mrs. FISCHER, Mr. GRASSLEY, Mr. HAGERTY, Mr. HAWLEY, Mr. HOEVEN, Mrs. HYDE-SMITH, Mr. INHOFE, Mr. JOHNSON, Mr. LANKFORD, Mr. MORAN, Mr. LEE, Ms. LUMMIS, Mr. MARSHALL, Mr. PAUL, Mr. RISCH, Mr. ROUNDS, Mr. RUBIO, Mr. SASSE, Mr. SCOTT of Florida, Mr. SHELBY, Mr. THUNE, Mr. TILLIS, Mr. TOOMEY, Mr. TUBERVILLE, Mr. WICKER, and Mr. YOUNG) introduced the following bill; which was read twice and referred to the Committee on

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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Don’t Weaponize the IRS Act”.
SEC. 2. ORGANIZATIONS EXEMPT FROM REPORTING.

(a) GROSS RECEIPTS THRESHOLD.—Clause (ii) of section 6033(a)(3)(A) of the Internal Revenue Code of 1986 is amended by striking “$5,000” and inserting “$50,000”.

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

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

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

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

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

“(viii) any organization (other than a private foundation or a supporting organization described in section 509(a)(3)) which is not described in section 170(c)(2)(A), or which is created or organized in a possession of the United States, which has no significant activity (including lobbying and political activity and the op-
eration of a trade or business) other than investment activity in the United States.”.

(c) Effective Date.—The amendments made by this section shall apply to taxable years ending after the date of the enactment of this Act.

SEC. 3. CLARIFICATION OF APPLICATION TO SECTION 527 ORGANIZATIONS.

(a) In General.—Paragraph (1) of section 6033(g) of the Internal Revenue Code of 1986 is amended—

(1) by striking “This section” and inserting “Except as otherwise provided by this subsection, this section”, and

(2) by striking “for the taxable year.” and inserting “for the taxable year in the same manner as to an organization exempt from taxation under section 501(a).”.

(b) Effective Date.—The amendments made by this section shall apply to taxable years ending after the date of the enactment of this Act.

SEC. 4. REPORTING OF NAMES AND ADDRESSES OF CONTRIBUTORS.

(a) In General.—Paragraph (1) of section 6033(a) of the Internal Revenue Code of 1986 is amended by adding at the end the following: “Except as provided in subsections (b)(5) and (g)(2)(B), such annual return shall not
be required to include the names and addresses of contributors to the organization.”.

(b) APPLICATION TO SECTION 527 ORGANIZATIONS.—Paragraph (2) of section 6033(g) of the Internal Revenue Code of 1986 is amended—

(1) by striking “and” at the end of subparagraph (A),

(2) by redesignating subparagraph (B) as subparagraph (C), and

(3) by inserting after subparagraph (A) the following new subparagraph:

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

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