

107TH CONGRESS
1ST SESSION

H. R. 2357

To amend the Internal Revenue Code of 1986 to permit churches and other houses of worship to engage in political campaigns.

IN THE HOUSE OF REPRESENTATIVES

JUNE 28, 2001

Mr. JONES of North Carolina (for himself and Mr. HOSTETTLER) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to permit churches and other houses of worship to engage in political campaigns.

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 “Houses of Worship
5 Political Speech Protection Act”.

6 **SEC. 2. HOUSES OF WORSHIP PERMITTED TO ENGAGE IN**
7 **POLITICAL CAMPAIGNS, ETC.**

8 (a) IN GENERAL.—Paragraph (3) of section 501(c)
9 of the Internal Revenue Code of 1986 is amended—

1 (1) by striking “and which does not” and in-
2 serting “except in the case of an organization de-
3 scribed in section 508(c)(1)(A) (relating to church-
4 es), which does not”, and

5 (2) by inserting before the period “and, in the
6 case of an organization described in section
7 508(c)(1)(A), no substantial part of the activities of
8 which is participating in, or intervening in (including
9 the publishing or distributing of statements), any
10 political campaign on behalf of (or in opposition to)
11 any candidate for public office”.

12 (b) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to expenditures made after the
14 date of the enactment of this Act.

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