

111TH CONGRESS
1ST SESSION

H. R. 3085

To amend the Internal Revenue Code of 1986 to provide for the treatment of Indian tribal governments as State governments for purposes of determining the sources of support of charitable organizations.

IN THE HOUSE OF REPRESENTATIVES

JUNE 26, 2009

Mr. BECERRA (for himself, Mr. NUNES, Mr. BLUMENAUER, Mr. HONDA, Mr. KILDEE, Mr. LUJÁN, Ms. MCCOLLUM, and Mr. OLVER) 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 provide for the treatment of Indian tribal governments as State governments for purposes of determining the sources of support of charitable organizations.

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 “Tribal Charities Fair-
5 ness Act of 2009”.

1 **SEC. 2. PUBLIC SUPPORT BY INDIAN TRIBAL GOVERN-**
2 **MENTS.**

3 (a) **IN GENERAL.**—Section 7871(a) of the Internal
4 Revenue Code of 1986 (relating to Indian tribal govern-
5 ments treated as States for certain purposes) is amended
6 by striking “and” at the end of paragraph (6), by striking
7 the period at the end of paragraph (7) and inserting “;
8 and”, and by adding at the end the following new para-
9 graph:

10 “(8) for purposes of—

11 “(A) determining support of an organiza-
12 tion described in section 170(b)(1)(A)(vi), and

13 “(B) determining whether an organization
14 is described in paragraph (1) or (2) of section
15 509(a) for purposes of section 509(a)(3).”.

16 (b) **EFFECTIVE DATE.**—The amendments made by
17 this section shall apply with respect to—

18 (1) support received before, on, or after the
19 date of the enactment of this Act, and

20 (2) the determination of the status of any orga-
21 nization with respect to any taxable year beginning
22 after such date of enactment.

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