

111<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 4605

To amend the Internal Revenue Code of 1986 to require that certain entities exempt from taxation (including business leagues and chambers of commerce) disclose sources and amounts of contributions.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 2010

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

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## A BILL

To amend the Internal Revenue Code of 1986 to require that certain entities exempt from taxation (including business leagues and chambers of commerce) disclose sources and amounts of contributions.

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. DISCLOSURE OF 501(c)(6) CONTRIBUTIONS.**

4       (a) IN GENERAL.—Section 6033 of the Internal Rev-  
5       enue Code of 1986 is amended by redesignating subsection  
6       (m) as subsection (n) and by inserting after subsection  
7       (l) the following new subsection:

8       “(m) DISCLOSURE OF 501(c)(6) CONTRIBUTIONS.—

1           “(1) IN GENERAL.—Every organization de-  
2           scribed in section 501(c)(6) and subject to the re-  
3           quirements of subsection (a) shall furnish annually  
4           information, at such time and in such manner as the  
5           Secretary may by forms or regulations prescribe,  
6           setting forth the total of the contributions (including  
7           membership dues) received by it during the year,  
8           and the name and address of, and amount contrib-  
9           uted by, each contributor during such year.

10           “(2) SMALL ORGANIZATION EXCEPTION.—Para-  
11           graph (1) shall not apply to an organization the  
12           gross receipts of which do not exceed \$25,000,000  
13           for the taxable year.”.

14           (b) EFFECTIVE DATE.—The amendments made by  
15           this section shall apply to returns for taxable years begin-  
16           ning after the date of the enactment of this Act.

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