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114TH CONGRESS
1ST SESSION

H. R. 133

To amend the Internal Revenue Code of 1986 to provide for waivers of user fees imposed with respect to applications for reinstatement of tax-exempt status of small, subsidiary tax-exempt organizations.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 2015

Mr. GRIFFITH 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 provide for waivers of user fees imposed with respect to applications for reinstatement of tax-exempt status of small, subsidiary tax-exempt organizations.

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

SECTION 1. WAIVER OF USER FEES ON REINSTATEMENT APPLICATIONS OF REINSTATED SMALL, SUBSIDIARY TAX-EXEMPT ORGANIZATIONS AFTER AUTOMATIC REVOCATION.

(a) IN GENERAL.—Section 6033(j) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

"(4) WAIVER OF USER FEE ON REINSTATEMENT APPLICATIONS FOR CERTAIN TAX-EXEMPT SUBSIDIARIES.—If, upon application for reinstatement of status as an organization exempt from tax under section 501(a), an organization described in paragraph (1) can show that—

"(A) the organization has, after the failure described in paragraph (1), filed any return or notice with respect to which such failure to file triggered the automatic revocation referred to in paragraph (1), and

"(B) the organization—

"(i) is a subsidiary of an entity that is exempt from tax under section 501(a), and

"(ii) that subsidiary, for each of the 3 consecutive years referred to in paragraph (1) relating to such failure, has fewer than 50 members (as reported to such entity),

the organization's exempt status shall be reinstated effective from the date of the revocation under such paragraph and the Secretary shall waive any user fee imposed with respect to such application.''.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply with respect to applications for reinstatement filed after the date of the enactment of this Act.

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