

115TH CONGRESS
2D SESSION

H. R. 7308

To amend the Internal Revenue Code of 1986 to require the disclosure of notifications of intent to operate under section 501(c)(4).

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 13, 2018

Ms. NORTON 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 require the disclosure of notifications of intent to operate under section 501(c)(4).

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 “Increased Trans-
5 parency in 501(c)(4) Organizations Act of 2018”.

6 **SEC. 2. DISCLOSURE OF NOTIFICATIONS OF INTENT TO OP-**
7 **ERATE UNDER 501(c)(4).**

8 (a) IN GENERAL.—Section 6104(d)(1)(A) of the In-
9 ternal Revenue Code of 1986 is amended by striking
10 “and” in clause (iii), by adding “and” at the end of clause

1 (iv), and by inserting after clause (iv) the following new
2 clause:

3 “(v) any notification required to be
4 made by such organization under section
5 506(a),”.

6 (b) EFFECTIVE DATE.—The amendments made by
7 this section shall apply with respect to requests made after
8 the date that is six months after the date of enactment
9 of this Act.

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