To amend the Internal Revenue Code of 1986 to allow charitable organizations to make statements relating to political campaigns if such statements are made in the ordinary course of carrying out its tax exempt purpose.

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A BILL

To amend the Internal Revenue Code of 1986 to allow charitable organizations to make statements relating to political campaigns if such statements are made in the ordinary course of carrying out its tax exempt purpose.

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

SECTION 1. SHORT TITLE.

This Act may be cited as the “The Free Speech Fairness Act”.

...
SEC. 2. ALLOWING 501(c)(3) ORGANIZATION TO MAKE
STATEMENTS RELATING TO POLITICAL CAM-
PAIGN IN ORDINARY COURSE OF CARRYING
OUT ITS TAX EXEMPT PURPOSE.

(a) IN GENERAL.—Section 501 of the Internal Rev-
ene Code of 1986 is amended by adding at the end the
following new subsection:

“(s) SPECIAL RULE RELATING TO POLITICAL CAM-
PAIGN STATEMENTS OF ORGANIZATION DESCRIBED IN
SUBSECTION (c)(3),—

“(1) IN GENERAL.—For purposes of subsection
(c)(3) and sections 170(c)(2), 2055, 2106, 2522,
and 4955, an organization shall not fail to be treat-
ed as organized and operated exclusively for a pur-
pose described in subsection (c)(3), nor shall it be
deemed to have participated in, or intervened in any
political campaign on behalf of (or in opposition to)
any candidate for public office, solely because of the
content of any statement which—

“(A) is made in the ordinary course of the
organization’s regular and customary activities
in carrying out its exempt purpose, and

“(B) results in the organization incurring
not more than de minimis incremental ex-
penses.”.
(b) **Effective Date.**—The amendments made by this section shall apply to taxable years ending after the date of the enactment of this Act.