

116TH CONGRESS  
1ST SESSION

# S. 276

To amend the Internal Revenue Code of 1986 to require certain tax-exempt organizations to include on annual returns the names and addresses of substantial contributors, and for other purposes.

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## IN THE SENATE OF THE UNITED STATES

JANUARY 30, 2019

Mr. TESTER (for himself and Mr. WYDEN) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to require certain tax-exempt organizations to include on annual returns the names and addresses of substantial contributors, and for other purposes.

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 “Spotlight Act”.

1 **SEC. 2. INCLUSION OF CONTRIBUTOR INFORMATION ON**  
2 **ANNUAL RETURNS OF CERTAIN ORGANIZA-**  
3 **TIONS.**

4 (a) **REPEAL OF REVENUE PROCEDURE.**—Revenue  
5 Procedure 2018–38 shall have no force and effect.

6 (b) **INCLUSION OF CONTRIBUTOR INFORMATION.**—

7 (1) **SOCIAL WELFARE ORGANIZATIONS.**—Sec-  
8 tion 6033(f)(1) of the Internal Revenue Code of  
9 1986 is amended by inserting “(5),” after “para-  
10 graphs”.

11 (2) **LABOR ORGANIZATIONS AND BUSINESS**  
12 **LEAGUES.**—Section 6033 of such Code is amended  
13 by redesignating subsection (n) as subsection (o)  
14 and by inserting after subsection (m) the following  
15 new subsection:

16 “(n) **ADDITIONAL REQUIREMENTS FOR ORGANIZA-**  
17 **TIONS DESCRIBED IN SUBSECTIONS (c)(5) AND (c)(6) OF**  
18 **SECTION 501.**—Every organization which is described in  
19 paragraph (5) or (6) of section 501(c) and which is subject  
20 to the requirements of subsection (a) shall include on the  
21 return required under subsection (a) the information re-  
22 ferred to in subsection (b)(5).”.

23 (3) **EFFECTIVE DATE.**—The amendments made  
24 by this subsection shall apply to returns required to  
25 be filed for taxable years ending on or after Decem-  
26 ber 31, 2018.

1 (c) MODIFICATION TO DISCRETIONARY EXCEP-  
2 TIONS.—Section 6033(a)(3)(B) of the Internal Revenue  
3 Code of 1986 is amended to read as follows:

4 “(B) DISCRETIONARY EXCEPTIONS.—

5 “(i) IN GENERAL.—Paragraph (1)  
6 shall not apply to any organization if the  
7 Secretary made a determination under this  
8 subparagraph before July 16, 2018, that  
9 such filing is not necessary to the efficient  
10 administration of the internal revenue  
11 laws.

12 “(ii) RECOMMENDATIONS FOR OTHER  
13 EXCEPTIONS.—The Secretary may rec-  
14 ommend to Congress that Congress relieve  
15 any organization required under paragraph  
16 (1) to file an information return from fil-  
17 ing such a return if the Secretary deter-  
18 mines that such filing does not advance a  
19 national security, law enforcement, or tax  
20 administration purpose.”.

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