

# EXTENSIONS OF REMARKS

## INTRODUCTION OF THE INCREASED TRANSPARENCY IN 501(C)(4) ORGANIZATIONS ACT OF 2020

### HON. ELEANOR HOLMES NORTON

OF THE DISTRICT OF COLUMBIA

IN THE HOUSE OF REPRESENTATIVES

*Monday, February 10, 2020*

Ms. NORTON. Madam Speaker, today, I introduce the Increased Transparency in 501(c)(4) Organizations Act of 2020. This bill would require the Internal Revenue Service (IRS) to make publicly available the forms organizations that self-declare under Section 501(c)(4) of the Internal Revenue Code (IRC) file with the IRS. Americans have the right to know which organizations are operating under this section of the IRC.

To be eligible for tax-exempt status under 501(c)(4), organizations, often referred to as "social welfare organizations," must be "devoted exclusively to charitable, educational, or recreational purposes." They can choose to apply for 501(c)(4) status from the IRS, or they can simply self-declare. Previously, organizations seeking to self-declare their 501(c)(4) status were not required even to notify the IRS of their existence. In 2015, however, the Protecting Americans from Tax Hikes Act of 2015 (the PATH Act) was enacted into law. Under that law, an organization seeking to self-declare their 501(c)(4) status now must file a notice with the IRS that it is operating under this section. The PATH Act did not, however, make the filed notices, Form 8976, subject to public disclosure.

The IRS has opined that Form 8976 cannot be made available under the Freedom of Information Act or other disclosure laws. This opinion creates a discrepancy between those organizations for which the IRS must make publicly available information—all Section 501(c)(3) organizations and 501(c)(4) organizations that applied that for status—and self-declared 501(c)(4) organizations. This discrepancy appears to have been inadvertently created by the PATH Act.

My bill would correct this oversight and mandate that the IRS publicly disclose any filed Form 8976 upon request, thus allowing the public to know which organizations operate under 501(c)(4), as they do with 501(c)(3) organizations. In the aftermath of the Citizens United Supreme Court decision, which allows for unlimited expenditure in political campaigns from these "social welfare" groups, this bill is especially important to allow for greater transparency. I urge my colleagues to support this bill.

## PERSONAL EXPLANATION

### HON. LISA BLUNT ROCHESTER

OF DELAWARE

IN THE HOUSE OF REPRESENTATIVES

*Monday, February 10, 2020*

Ms. BLUNT ROCHESTER. Madam Speaker, I wish to clarify my position on roll call votes cast on February 7, 2020.

On Roll Call Vote Number 54, on the Emergency Supplemental Appropriations for Disaster Relief and Puerto Rico Disaster Tax Relief Act, I did not vote. It was my intention to vote "Yea."

## CELEBRATING THE 30TH ANNIVERSARY OF HOMESTRETCH

### HON. DONALD S. BEYER, JR.

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Monday, February 10, 2020*

Mr. BEYER. Madam Speaker, it is with great pleasure that I recognize the 30th anniversary of Homestretch, a Falls Church organization dedicated to empowering homeless families in Northern Virginia to secure permanent housing and to attain the knowledge, skills and hope they need to achieve lasting economic self-sufficiency.

Homestretch has assisted substantially in the efforts of Fairfax County and the City of Falls Church to end homelessness by providing housing and comprehensive services to over 1,000 homeless families with over 3,000 homeless children since its inception in 1990.

The organization contributes to the goals of One Fairfax by equipping families to escape homelessness and poverty permanently through programs that help them acquire skills and education, reduce debt and repair credit, enter lucrative career paths and restore their health.

Furthermore, Homestretch significantly contributes to the economic empowerment of homeless parents with children in Northern Virginia by launching them into such careers as nurses, chefs, teachers, accountants, realtors, dental assistants, pastors, commercial drivers, social workers, business analysts, pharmacy techs, master plumbers, restaurateurs, and auto mechanics.

In addition to its wide array of services for homeless families, Homestretch also provides quality early education for homeless and low-income children through its licensed preschool, Kidstretch, and ensures the educational success for youth in their program through its dedicated collaboration with the Fairfax County and Falls Church City Schools.

Homestretch has achieved unparalleled success in equipping homeless families to secure and maintain long term employment and permanent housing, with 90 percent families completing the program by moving into permanent housing that they can afford on income they earn; and with 95 percent of its graduates never returning to homelessness.

The organization enjoys deep community support with over 800 volunteers over 1,400 donors each year and demonstrates that dramatic transformation of lives is possible, given the right structure, support and opportunity.

I commend Homestretch's staff on their organization's 30th anniversary, I am sincerely grateful for their tireless efforts to improve the lives of many of Northern Virginia's most vulnerable families and for giving them the tools to succeed.

## RACHEL CRANE MATHER SCHOOL

### HON. JOE CUNNINGHAM

OF SOUTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

*Monday, February 10, 2020*

Mr. CUNNINGHAM. Madam Speaker, I rise today to honor Rachel Crane Mather, the founder of Beaufort's Mather School.

Rachel Mather moved to the Lowcountry in 1867 after the Civil War. She was a woman of faith and an educator. Mather hit the ground running as soon as she got to Beaufort and within a year, she opened her own institution. Her hopes and dreams came to life by serving others.

The book of Matthew, Chapter 11, verse 28 reads "Come to me, all you who are weary and burdened, and I will give you rest." Led by faith and perseverance, Mather taught the weary and gave them food, housing, and rest during the southern Reconstruction Era.

The Mather School was a sanctuary for the young women in the Lowcountry and produced over a century of superior education in Rachel's name. As the matriarch of this institution, we honor the culture and legacy she has left today.

## RECOGNIZING RONNIE RAKESTRAW

### HON. TRENT KELLY

OF MISSISSIPPI

IN THE HOUSE OF REPRESENTATIVES

*Monday, February 10, 2020*

Mr. KELLY of Mississippi. Madam Speaker, I rise today to recognize an outstanding Mississippian, Ronnie Rakestraw.

Ronnie Rakestraw formerly served the public as the Union County East Post Justice Court Judge for over 32 years. During his extensive career, Ronnie saw many changes in the Mississippi court system. He was present when Union County decided to divide justice court judges into East and West Posts. Ronnie always remained a dedicated public servant and continued to put Mississippi first. He also served as a municipal court judge for the town of Sherman, Mississippi, for over 20 years.

I thank Ronnie for his lifelong dedication to the law and for making Mississippi a better place. I wish him many years of good health.

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