

117TH CONGRESS
1ST SESSION

H. R. 6068

To amend the Internal Revenue Code of 1986 to include publication of written news articles as a tax-exempt purpose for organizations, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 23, 2021

Mr. DESAULNIER (for himself, Mr. RASKIN, Mr. CICILLINE, and Mr. PERLMUTTER) 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 include publication of written news articles as a tax-exempt purpose for organizations, 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 “Saving Local News
5 Act”.

6 **SEC. 2. PUBLICATION OF WRITTEN NEWS ARTICLES AS TAX-**
7 **EXEMPT PURPOSE.**

8 (a) IN GENERAL.—Section 501(c)(3) of the Internal
9 Revenue Code of 1986 is amended by inserting “or for

1 the publication (including electronic publication) of writ-
2 ten news articles,” after “animals,”.

3 (b) INCOME FROM ADVERTISING NOT UNRELATED
4 BUSINESS TAXABLE INCOME.—Section 512(a) of the In-
5 ternal Revenue Code of 1986 is amended by adding at the
6 end the following new paragraph:

7 “(7) SPECIAL RULE APPLICABLE TO NEWS OR-
8 GANIZATIONS DESCRIBED IN SECTION 501(c)(3).—
9 In the case of an organization described in section
10 501(c)(3) by reason of publication of written news
11 articles, the term ‘unrelated business taxable income’
12 does not include any amount attributable to pay-
13 ments for advertisements in news publications.”.

14 (c) EXPEDITED APPLICATION.—Section 508 of the
15 Internal Revenue Code of 1986 is amended by adding at
16 the end the following new subsection:

17 “(g) TIMING FOR APPROVAL OF APPLICATIONS BY
18 NEWS ORGANIZATIONS.—In the case of an organization
19 described in section 501(c)(3) by reason of publication of
20 written news articles, the Secretary shall approve or deny
21 such organization for recognition of 501(c)(3) status not
22 later than the date that is 12 months after notice is given
23 under subsection (a).”.

1 (d) **EFFECTIVE DATE.**—The amendments made by
2 this section shall apply with respect to taxable years begin-
3 ning after the date of the enactment of this Act.

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