

117TH CONGRESS
1ST SESSION

S. 215

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.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 3, 2021

Mr. TESTER (for himself, Mr. WYDEN, Mr. BENNET, Mr. CARPER, Mr. WHITEHOUSE, Mr. BLUMENTHAL, Mrs. MURRAY, Mr. VAN HOLLEN, Mr. MERKLEY, Ms. KLOBUCHAR, Ms. HIRONO, Mr. KING, Mr. BROWN, Ms. CORTEZ MASTO, Mr. BOOKER, Mr. MENENDEZ, Mr. CASEY, Ms. WARREN, and Ms. BALDWIN) introduced the following bill; which was read twice and referred to the Committee on Finance

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 REGULATIONS.**—The final regula-
5 tions of the Department of the Treasury relating to guid-
6 ance under section 6033 regarding the reporting require-
7 ments of exempt organizations (published at 85 Fed. Reg.
8 31959 (May 28, 2020)) shall have no force and effect.

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

10 (1) **SOCIAL WELFARE ORGANIZATIONS.**—Sec-
11 tion 6033(f)(1) of the Internal Revenue Code of
12 1986 is amended by inserting “(5),” after “para-
13 graphs”.

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

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

1 (3) EFFECTIVE DATE.—The amendments made
2 by this subsection shall apply to returns required to
3 be filed for taxable years ending after the date of the
4 enactment of this Act.

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

8 “(B) DISCRETIONARY EXCEPTIONS.—

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

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

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