

113TH CONGRESS  
2D SESSION

# S. 2708

To amend the Internal Revenue Code of 1986 to provide equal access to declaratory judgments for organizations seeking tax-exempt status.

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IN THE SENATE OF THE UNITED STATES

JULY 30, 2014

Mr. COATS (for himself and Mr. BLUNT) 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 provide equal access to declaratory judgments for organizations seeking tax-exempt status.

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 “Access to Court Chal-  
5 lenges for Exempt Status Seekers (ACCESS) Act of  
6 2014”.

1 **SEC. 2. EQUAL ACCESS TO DECLARATORY JUDGMENTS FOR**  
2 **ORGANIZATIONS SEEKING TAX-EXEMPT STA-**  
3 **TUS.**

4 (a) **IN GENERAL.**—Subparagraph (A) of section  
5 7428(a)(1) is amended to read as follows:

6 “(A) with respect to the initial qualifica-  
7 tion or continuing qualification of an organiza-  
8 tion as an organization described in section  
9 501(c) or 501(d) which is exempt from tax  
10 under section 501(a) or as an organization de-  
11 scribed in section 170(c)(2),”.

12 (b) **EFFECTIVE DATE.**—The amendment made by  
13 this section shall apply to pleadings filed after the date  
14 of the enactment of this Act.

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