

114TH CONGRESS
1ST SESSION

S. 1728

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

IN THE SENATE OF THE UNITED STATES

JULY 9, 2015

Mr. COATS 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 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 2015”.

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) of the Internal Revenue Code of 1986 is
6 amended to read as follows:

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

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

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