

119TH CONGRESS
2D SESSION

H. R. 8117

To ensure fair treatment of certain charitable organizations and recipients of Federal financial assistance, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 26, 2026

Mr. MOORE of Utah (for himself, Mr. CLINE, Mr. FULCHER, Mr. GOODEN, Ms. TENNEY, Mr. OWENS, Mr. MORAN, and Mr. SCHWEIKERT) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Government Reform, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To ensure fair treatment of certain charitable organizations and recipients of Federal financial assistance, 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 “Fair Treatment of Re-
5 ligious Organizations Act of 2026”.

1 **SEC. 2. DETERMINATION OF RELIGIOUS PURPOSE FOR**
2 **PURPOSES OF TAX-EXEMPT STATUS.**

3 (1) IN GENERAL.—Section 501 of the Internal
4 Revenue Code of 1986 is amended by adding at the
5 end the following new subsection:

6 “(s) DETERMINATION OF RELIGIOUS PURPOSE.—

7 “(1) IN GENERAL.—For purposes of this sec-
8 tion, any determination of whether a purpose is a re-
9 ligious purpose shall be made without regard to the
10 organization’s religious beliefs or practices con-
11 cerning marriage, sexuality, or gender identity, and
12 without regard to whether such beliefs or practices
13 are otherwise inconsistent with law or public policy.

14 “(2) INTERPRETATION OF RELIGIOUS BE-
15 LIEF.—A belief shall not fail to be treated as a reli-
16 gious belief for purposes of paragraph (1) merely be-
17 cause such belief is not compelled by or central to
18 a system of religion.”.

19 (2) EFFECTIVE DATE.—The amendment made
20 by this section shall apply to taxable years beginning
21 after December 31, 2025.

22 **SEC. 3. NONDISCRIMINATORY FEDERAL FINANCIAL ASSIST-**
23 **ANCE.**

24 No branch, department, or agency of the Federal
25 Government shall, with respect to any employer that is
26 a religious corporation, religious association, religious edu-

1 cational institution, or religious society that applies for or
2 receives Federal grants, loans, or other financial assist-
3 ance under a contract or subcontract, grant, purchase
4 order, or cooperative agreement with the Federal Govern-
5 ment, discriminate against or disadvantage such employer
6 for employment actions or practices consistent with the
7 right to employ persons who share the religious beliefs and
8 comply with the religious standards of the employer, in-
9 cluding the exemptions and defenses described in sections
10 702(a) and 703(e)(2) of the Civil Rights Act of 1964 (42
11 U.S.C. 2000e–1(a) and 42 U.S.C. 2000e–2(e)(2)), section
12 103(d) of the Americans with Disabilities Act of 1990 (42
13 U.S.C. 12113(d)), the Religious Freedom Restoration Act
14 of 1993 (42 U.S.C. 2000bb et seq.), and the First Amend-
15 ment to the Constitution of the United States.

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