

119TH CONGRESS
2^D SESSION

H. R. 8166

To amend the Internal Revenue Code of 1986 to deny tax-exempt status to certain organizations receiving contributions or gifts from citizens or nationals of foreign adversaries.

IN THE HOUSE OF REPRESENTATIVES

MARCH 30, 2026

Mr. SELF 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 deny tax-exempt status to certain organizations receiving contributions or gifts from citizens or nationals of foreign adversaries.

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 “Guarding U.S. Asso-
5 ciations from Rogue Donations Act” or the “GUARD
6 Act”.

1 **SEC. 2. DENIAL OF TAX-EXEMPT STATUS TO CERTAIN OR-**
2 **GANIZATIONS RECEIVING CONTRIBUTIONS**
3 **OR GIFTS FROM CITIZENS OR NATIONALS OF**
4 **FOREIGN ADVERSARIES.**

5 (a) IN GENERAL.—Section 501 of the Internal Rev-
6 enue Code of 1986 is amended by adding at the end the
7 following new subsection:

8 “(s) DENIAL OF TAX-EXEMPT STATUS TO CERTAIN
9 ORGANIZATIONS RECEIVING CONTRIBUTIONS OR GIFTS
10 FROM CITIZENS OR NATIONALS OF FOREIGN ADVER-
11 SARIES.—

12 “(1) IN GENERAL.—Any organization described
13 in paragraph (3) or (4) of subsection (c) which re-
14 ceives any contribution or gift (within the meaning
15 of section 6033(b)(5)) from any individual who is a
16 citizen or national of a foreign adversary shall not
17 be exempt from taxation under subsection (a) for
18 any taxable year ending on or after the date of the
19 receipt of such contribution or gift.

20 “(2) FOREIGN ADVERSARY.—For purposes of
21 paragraph (1), the term ‘foreign adversary’ means—

22 “(A) the People’s Republic of China, in-
23 cluding the Hong Kong and Macau Special Ad-
24 ministrative Regions,

25 “(B) the Republic of Cuba,

26 “(C) the Islamic Republic of Iran,

1 “(D) the Democratic People’s Republic of
2 Korea,

3 “(E) the Russian Federation, and

4 “(F) such other foreign country as the
5 Secretary, in consultation with the Secretary of
6 State, determines is in the national security in-
7 terest of the United States.”.

8 (b) EFFECTIVE DATE.—The amendment made by
9 this section shall apply with respect to contributions or
10 gifts received after the date of the enactment of this Act.

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