

119TH CONGRESS
2D SESSION

H. R. 8329

To amend the Internal Revenue Code of 1986 to require the reporting of information on activities relating to the resettlement or relocation of noncitizens into the United States by certain tax-exempt organizations, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 16, 2026

Mrs. FISCHBACH (for herself and Mr. FINSTAD) 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 require the reporting of information on activities relating to the resettlement or relocation of noncitizens into the United States by certain tax-exempt organizations, 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 “Form 990 Immigrant
5 Resettlement Schedule Act”.

1 **SEC. 2. REPORTING OF INFORMATION ON ACTIVITIES RE-**
2 **LATING TO RESETTLEMENT OR RELOCATION**
3 **OF NONCITIZENS INTO THE UNITED STATES**
4 **BY CERTAIN TAX-EXEMPT ORGANIZATIONS.**

5 (a) IN GENERAL.—Section 6033(b) of the Internal
6 Revenue Code of 1986 is amended—

7 (1) by striking “and” at the end of paragraph
8 (15)(B), by redesignating paragraph (16) as para-
9 graph (17), and by inserting after paragraph (15)
10 the following new paragraph:

11 “(16) such information ordinarily collected by
12 the organization as the Secretary may require with
13 respect to—

14 “(A) the aggregate number of individuals
15 who—

16 “(i) are not citizens of the United
17 States, and

18 “(ii) are assisted by the organization
19 during the taxable year in any activities re-
20 lating to the lawful resettlement or reloca-
21 tion of such individuals into the United
22 States,

23 “(B) the aggregate number of individuals
24 described in subparagraph (A) who are assisted
25 by the organization during the taxable year in
26 any activities relating to the enrollment or par-

1 ticipation of such individuals in any Federal
2 benefit program (as defined in section
3 552a(a)(12) of title 5, United States Code), as
4 well as any cash or in-kind assistance received
5 thereunder by such individuals, and

6 “(C) the direct or indirect nature of the
7 organization’s assistance or involvement in the
8 activities described in subparagraph (A)(ii) or
9 (B), and”, and

10 (2) by adding at the end the following: “For
11 purposes of paragraph (16), the organization shall
12 not be required to furnish any information which
13 can be associated with, or otherwise identify, directly
14 or indirectly, a particular individual described in
15 subparagraph (A) thereof.”.

16 (b) EFFECTIVE DATE.—The amendments made by
17 subsection (a) shall apply with respect to taxable years be-
18 ginning after December 31, 2026.

19 (c) REPORTING REQUIREMENT.—Not later than De-
20 cember 31, 2028, and annually thereafter, the Secretary
21 of the Treasury shall transmit to Congress an aggregate
22 statistical report on any information described in section
23 6033(b)(16) of the Internal Revenue Code of 1986 (as

- 1 added by subsection (a)) which was furnished to the Sec-
- 2 retary thereunder during the preceding calendar year.

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