

Union Calendar No. 680

119TH CONGRESS
2D SESSION

H. R. 9722

[Report No. 119-779]

To amend the Internal Revenue Code of 1986 to ensure fair treatment
of certain charitable organizations.

IN THE HOUSE OF REPRESENTATIVES

JULY 16, 2026

Mr. MOORE of Utah (for himself, Mr. CLINE, Ms. TENNEY, Mr. OWENS, Mr. MORAN, Mr. GROTHMAN, Mr. KENNEDY of Utah, and Ms. MALOY) introduced the following bill; which was referred to the Committee on Ways and Means

AUGUST 27, 2026

Additional sponsors: Mr. MANN, Mr. STEUBE, Mr. GOODEN, and Mr. CALVERT

AUGUST 27, 2026

Reported with an amendment, committed to the Committee of the Whole
House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

[For text of introduced bill, see copy of bill as introduced on July 16, 2026]

A BILL

To amend the Internal Revenue Code of 1986 to ensure
fair treatment of certain charitable organizations.

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 Reli-*
 5 *gious Organizations Act of 2026”.*

6 **SEC. 2. DETERMINATION OF RELIGIOUS PURPOSE FOR PUR-**
 7 **POSES OF TAX-EXEMPT STATUS.**

8 *(a) IN GENERAL.—Section 501 of the Internal Revenue*
 9 *Code of 1986 is amended by adding at the end the following*
 10 *new subsection:*

11 *“(s) DETERMINATION OF RELIGIOUS PURPOSE.—For*
 12 *purposes of this section—*

13 *“(1) a religious belief or practice concerning*
 14 *marriage, sexuality, or gender identity shall not be*
 15 *treated as being inconsistent with law or public pol-*
 16 *icy, and*

17 *“(2) a belief shall not fail to be treated as a reli-*
 18 *gious belief merely because such belief is not compelled*
 19 *by or central to a system of religion.”.*

20 *(b) EFFECTIVE DATE.—The amendment made by this*
 21 *section shall apply to taxable years beginning after Decem-*
 22 *ber 31, 2025.*

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