

Union Calendar No. 669

119TH CONGRESS
2^D SESSION

H. R. 9771

[Report No. 119-768]

To amend the Internal Revenue Code of 1986 to impose penalties on political committees that accept foreign contributions.

IN THE HOUSE OF REPRESENTATIVES

JULY 18, 2026

Ms. MALLIOTAKIS introduced the following bill; which was referred to the
Committee on Ways and Means

AUGUST 27, 2026

Additional sponsor: Mr. FINE

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 *italie*]

[For text of introduced bill, see copy of bill as introduced on July 18, 2026]

A BILL

To amend the Internal Revenue Code of 1986 to impose penalties on political committees that accept foreign contributions.

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 “Stopping Foreign Infl-*
 5 *uence in Elections Act of 2026”.*

6 **SEC. 2. PENALTIES WITH RESPECT TO CONTRIBUTIONS TO**
 7 **POLITICAL COMMITTEES FROM CERTAIN TAX**
 8 **EXEMPT ORGANIZATIONS THAT ACCEPT CON-**
 9 **TRIBUTIONS FROM FOREIGN NATIONALS.**

10 *(a) IN GENERAL.—Part I of subchapter B of chapter*
 11 *68 of the Internal Revenue Code of 1986 is amended by*
 12 *adding at the end the following new section:*

13 **“SEC. 6720D. CONTRIBUTIONS TO POLITICAL COMMITTEES**
 14 **FROM CERTAIN TAX EXEMPT ORGANIZATIONS**
 15 **THAT ACCEPT CONTRIBUTIONS FROM FOR-**
 16 **EIGN NATIONALS.**

17 *“(a) IN GENERAL.—Any specified tax exempt organi-*
 18 *zation that makes any disqualified political committee con-*
 19 *tribution shall pay a penalty equal to twice the amount*
 20 *of such contribution.*

21 *“(b) DISQUALIFIED POLITICAL COMMITTEE CON-*
 22 *TRIBUTION.—For purposes of this section—*

23 *“(1) IN GENERAL.—The term ‘disqualified polit-*
 24 *ical committee contribution’ means, with respect to*
 25 *any organization described in section 501(c), any*

1 *contribution made by such organization to a political*
 2 *entity if such organization received, during the test-*
 3 *ing period, any contribution or gift (within the*
 4 *meaning of section 6033(b)(5)) from a foreign na-*
 5 *tional (as defined in section 319(b) of the Federal*
 6 *Election Campaign Act of 1971).*

7 “(2) *POLITICAL ENTITY.—The term ‘political en-*
 8 *tity’ means—*

9 “(A) *a political committee (as defined in*
 10 *section 301 of the Federal Election Campaign*
 11 *Act of 1971), or*

12 “(B) *any organization described in section*
 13 *501(c)(4) and exempt from taxation under sec-*
 14 *tion 501(a).*

15 “(3) *TESTING PERIOD.—The term ‘testing pe-*
 16 *riod’ means, with respect to any contribution by an*
 17 *organization described in section 501(c), the 2-year*
 18 *period ending on the date of such contribution, except*
 19 *that such period shall not include any period before*
 20 *the date of the enactment of this section.*

21 “(4) *RELIANCE ON REPRESENTATION.—For pur-*
 22 *poses of paragraph (1), an organization may rely on*
 23 *the representation of a donor as to the nationality of*
 24 *such donor unless such organization knows or should*
 25 *have known that such representation is false.*

1 “(c) *SPECIFIED TAX EXEMPT ORGANIZATION.*—For
 2 purposes of this section, the term ‘specified tax exempt orga-
 3 nization’ means, with respect to any taxable year, any or-
 4 ganization described in section 501(c) which is required to
 5 file an annual return under section 6033(a)(1) for such tax-
 6 able year if—

7 “(1) the gross receipts of such organization for
 8 the preceding taxable year equal or exceed \$200,000,
 9 or

10 “(2) the assets of such organization (determined
 11 as of the close of such preceding taxable year) equal
 12 or exceed \$500,000.”.

13 (b) *TREATMENT OF ORGANIZATIONS MAKING DIS-*
 14 *QUALIFIED POLITICAL COMMITTEE CONTRIBUTION.*—Sec-
 15 tion 501 of such Code is amended by adding at the end
 16 the following new subsection:

17 “(s) *TREATMENT OF ORGANIZATIONS MAKING DIS-*
 18 *QUALIFIED POLITICAL COMMITTEE CONTRIBUTIONS.*—

19 “(1) *IN GENERAL.*—In the case of any organiza-
 20 tion described in subsection (c) which makes a dis-
 21 qualified political committee contribution—

22 “(A) if such contribution is the first dis-
 23 qualified political committee contribution made
 24 by such organization, there shall be imposed a

1 *tax on such organization of an amount equal to*
2 *100 percent of such contribution,*

3 *“(B) if such contribution is the second dis-*
4 *qualified political committee contribution made*
5 *by such organization, there shall be imposed a*
6 *tax on such organization of an amount equal to*
7 *200 percent of such contribution, or*

8 *“(C) if such contribution is any disqualified*
9 *political committee contribution subsequent to*
10 *the second disqualified political committee con-*
11 *tribution made by such organization—*

12 *“(i) there shall be imposed a tax on*
13 *such organization of an amount equal to*
14 *200 percent of such contribution, and*

15 *“(ii) such organization shall not be ex-*
16 *empt from taxation under subsection (a)*
17 *during the 2-year period beginning on the*
18 *date on which such contribution is made.*

19 *“(2) RULE OF APPLICATION FOR ORGANIZATIONS*
20 *NOT MAKING DISQUALIFIED POLITICAL COMMITTEE*
21 *CONTRIBUTIONS FOR 2 YEARS.—In the case of any or-*
22 *ganization described in subsection (c) which does not*
23 *make a disqualified political committee contribution*
24 *during any 2-year period, any determination of the*
25 *number of such contributions made by such organiza-*

1 *tion for purposes of paragraph (1) shall be made*
 2 *without regard to any contribution made before such*
 3 *2-year period.*

4 *“(3) DISQUALIFIED POLITICAL COMMITTEE CON-*
 5 *TRIBUTIONS.—For purposes of this subsection, the*
 6 *term ‘disqualified political committee contributions’*
 7 *has the meaning given such term in section*
 8 *6720D(b).”.*

9 *(c) CLERICAL AMENDMENT.—The table of sections for*
 10 *part I of subchapter B of chapter 68 of such Code is amend-*
 11 *ed by adding at the end the following new item:*

“Sec. 6720D. Contributions to political committees from certain tax exempt orga-
nizations that accept contributions from foreign nationals.”.

12 *(d) EFFECTIVE DATE.—The amendments made by this*
 13 *section shall apply with respect to contributions made after*
 14 *the date which is 1 year after the date of the enactment*
 15 *of this Act.*

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