

Union Calendar No. 666

119TH CONGRESS
2^D SESSION

H. R. 9772

[Report No. 119-765]

To amend the Internal Revenue Code of 1986 to require disclosure by certain tax-exempt organizations of information relating to foreign contributions to such organizations.

IN THE HOUSE OF REPRESENTATIVES

JULY 18, 2026

Mr. SCHWEIKERT 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 require disclosure by certain tax-exempt organizations of information relating to foreign contributions to such 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 “Foreign Funding Trans-*
 5 *parency Act”.*

6 **SEC. 2. ANNUAL DISCLOSURE OF DATA ON CONTRIBUTIONS**

7 **RECEIVED BY TAX-EXEMPT ORGANIZATIONS**

8 **FROM FOREIGN SOURCES.**

9 *(a) REPORTING REQUIREMENT.—Section 6033 of the*
 10 *Internal Revenue Code of 1986 is amended by redesignating*
 11 *subsection (p) as subsection (q) and by inserting after sub-*
 12 *section (o) the following new subsection:*

13 *“(p) CONTRIBUTIONS RECEIVED FROM FOREIGN*
 14 *SOURCES.—*

15 *“(1) IN GENERAL.—Every specified tax exempt*
 16 *organization shall include on the return required*
 17 *under subsection (a) the following information:*

18 *“(A) The aggregate amount of contributions*
 19 *received from foreign nationals (as defined in*
 20 *section 319(b) of the Federal Election Campaign*
 21 *Act of 1971) during the taxable year.*

22 *“(B) The aggregate amount of contributions*
 23 *received from foreign nationals (as so defined)*
 24 *stated separately with respect to each foreign*
 25 *country of concern (as defined in section 10612*

1 *of the Research and Development, Competition,*
 2 *and Innovation Act) during the taxable year.*

3 “(2) *IDENTIFICATION OF FOREIGN COUNTRY OF*
 4 *CONTRIBUTION.—For purposes of this subsection, the*
 5 *foreign country with respect to which a contribution*
 6 *is received is—*

7 “(A) *in the case of a contribution made by*
 8 *an individual, each foreign country of which*
 9 *such individual is a citizen, and*

10 “(B) *in the case of any other contribution,*
 11 *the foreign country under the laws of which the*
 12 *person making such contribution was created or*
 13 *organized.*

14 “(3) *SPECIFIED TAX EXEMPT ORGANIZATION.—*
 15 *For purposes of this subsection, the term ‘specified tax*
 16 *exempt organization’ means, with respect to any tax-*
 17 *able year, any organization described in section*
 18 *501(c) if—*

19 “(A) *the gross receipts of such organization*
 20 *for the preceding taxable year equal or exceed*
 21 *\$200,000, or*

22 “(B) *the assets of such organization (deter-*
 23 *mined as of the close of such preceding taxable*
 24 *year) equal or exceed \$500,000.*

1 “(4) *RELIANCE ON REPRESENTATION.*—For pur-
2 poses of this subsection, an organization may rely on
3 the representation of a donor as to the nationality of
4 such donor unless such organization knows or should
5 have known that such representation is false.

6 “(5) *REGULATIONS.*—The Secretary may require
7 specified tax exempt organizations to collect such in-
8 formation from foreign nationals who make contribu-
9 tions to such organizations at such time and in such
10 manner as the Secretary determines appropriate for
11 the purposes of this subsection.”.

12 (b) *EFFECTIVE DATE.*—The amendments made by sub-
13 section (a) shall apply to returns filed for taxable years be-
14 ginning after the date that is 1 year after the date of the
15 enactment of this Act.

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