

119TH CONGRESS
2D SESSION

S. 4539

To amend the Internal Revenue Code of 1986 to modify the penalties relating to the disclosure of tax return information relating to contributors to certain tax-exempt organizations, and for other purposes.

IN THE SENATE OF THE UNITED STATES

MAY 14, 2026

Mr. YOUNG (for himself and Mr. LANKFORD) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to modify the penalties relating to the disclosure of tax return information relating to contributors to 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 “Protecting Charitable
5 Giving Act”.

1 **SEC. 2. UNAUTHORIZED DISCLOSURE OF INFORMATION RE-**
 2 **LATING TO CONTRIBUTORS TO CERTAIN TAX-**
 3 **EXEMPT ORGANIZATIONS.**

4 (a) IN GENERAL.—Section 7213 of the Internal Rev-
 5 enue Code of 1986 is amended by redesignating subsection
 6 (e) as subsection (f) and by inserting after subsection (d)
 7 the following new subsection:

8 “(e) SPECIAL RULES FOR DISCLOSURES OF CON-
 9 TRIBUTORS TO CERTAIN TAX-EXEMPT ORGANIZA-
 10 TIONS.—

11 “(1) INCREASED PENALTY.—In the case of any
 12 disclosure of form 990 schedule B return informa-
 13 tion, paragraphs (1), (2), (3), and (4) of subsection
 14 (a) shall each be applied by substituting ‘not less
 15 than \$10,000 and not exceeding \$250,000’ for ‘not
 16 exceeding \$5,000’.

17 “(2) VENUE.—

18 “(A) IN GENERAL.—A prosecution for an
 19 offense under paragraphs (1), (2), (3), or (4) of
 20 subsection (a) relating to the disclosure of form
 21 990 schedule B return information may be
 22 brought in—

23 “(i) the judicial district in which a
 24 victim of the offense resides, or

25 “(ii) any other judicial district with
 26 jurisdiction otherwise provided for by law.

1 “(B) RESIDENCY.—For purposes of deter-
 2 mining venue under this paragraph—

3 “(i) an individual shall be deemed to
 4 reside in the judicial district in which that
 5 individual is domiciled, and

6 “(ii) an organization shall be deemed
 7 to reside in the judicial district in which
 8 the organization maintains its principal
 9 place of business.

10 “(C) VICTIM.—For purposes of this para-
 11 graph, the term ‘victim’ includes—

12 “(i) the organization whose form 990
 13 schedule B information was disclosed, and

14 “(ii) any contributor to such organiza-
 15 tion who is described in paragraph (3)(B).

16 “(3) FORM 990 SCHEDULE B INFORMATION.—
 17 For purposes of this subsection, the term ‘form 990
 18 schedule B information’ means any information
 19 which—

20 “(A) is return information (as defined in
 21 section 6103(b)) of—

22 “(i) an organization described in sec-
 23 tion 501(c)(3) (other than a private foun-
 24 dation, as defined in section 509(a)), or

1 “(ii) an organization described in sec-
 2 tion 501(c)(4), and

3 “(B) contains the names or address of any
 4 contributor to such organization.”.

5 (b) EFFECTIVE DATE.—The amendments made by
 6 this section shall apply to disclosures made after the date
 7 of the enactment of this Act.

8 **SEC. 3. AUDITS AND REPORTS ON UNAUTHORIZED DISCLO-**
 9 **SURES RELATING TO CONTRIBUTORS OF**
 10 **CERTAIN TAX-EXEMPT ORGANIZATIONS.**

11 Section 7803(d)(3) of the Internal Revenue Code of
 12 1986 is amended by striking “and” at the end of subpara-
 13 graph (B), by striking the period at the end of subpara-
 14 graph (C) and inserting “; and”, and by adding at the
 15 end the following new subparagraph:

16 “(D) issue a report with respect to any
 17 disclosure of form 990 schedule B information
 18 (as defined in section 7213(e)(3)) to which sec-
 19 tion 7213(e) applies, which report shall—

20 “(i) describe the result of an audit on
 21 the occurrence of such disclosure,

22 “(ii) recommend steps to prevent simi-
 23 lar further such disclosures in the future,
 24 and

1 “(iii) be appropriately redacted to pro-
2 tect any return information (as defined in
3 section 6103(b)).”.

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