

119TH CONGRESS
1ST SESSION

S. 497

To amend the Internal Revenue Code of 1986 to modify eligibility for
501(c)(3) status.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 10, 2025

Mr. HAGERTY 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
eligibility for 501(c)(3) status.

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 “Fixing Exemptions for
5 Networks Choosing to Enable Illegal Migration Act” or
6 the “FENCE Act”.

7 **SEC. 2. ORGANIZATIONS HARBORING ALIENS UNLAWFULLY**
8 **PRESENT IN THE UNITED STATES.**

9 (a) IN GENERAL.—Paragraph (3) of section 501(c)
10 of the Internal Revenue Code of 1986 is amended—

1 (1) by striking “animals, no part” and inserting
2 “animals—

3 “(A) no part”,

4 (2) by striking “individual, no substantial part”
5 and inserting “individual,

6 “(B) no substantial part”,

7 (3) by striking “subsection (h)), and which”
8 and inserting “subsection (h)),

9 “(C) which”,

10 (4) by striking the period at the end and insert-
11 ing “, and”, and

12 (5) by adding at the end the following:

13 “(D) which does not engage in a pattern
14 or practice of providing financial assistance,
15 benefits, services, or other material support to
16 individuals which such corporation, community
17 chest, fund, or foundation knows or reasonably
18 should know to be unlawfully present in the
19 United States.

20 Subparagraph (D) shall not be construed to require
21 proof of citizenship or verification of an individual’s
22 immigration status to be presented, or to require a
23 religious organization to act in violation of its reli-
24 gious beliefs.”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall take effect upon the date of the enact-
3 ment of this Act.

