

JUNE 8, 2016

RULES COMMITTEE PRINT 114-58
TEXT OF H.R. 5053, PREVENTING IRS ABUSE
AND PROTECTING FREE SPEECH ACT

[Showing the text of the bill as ordered reported by the
Committee on Ways and Means.]

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Preventing IRS Abuse
3 and Protecting Free Speech Act”.

4 **SEC. 2. PROHIBITION ON REQUIRING THAT IDENTITY OF**
5 **CONTRIBUTORS TO 501(C) ORGANIZATIONS**
6 **BE INCLUDED IN ANNUAL RETURNS.**

7 (a) IN GENERAL.—Section 6033 of the Internal Rev-
8 enue Code of 1986 is amended by redesignating subsection
9 (n) as subsection (o) and by inserting after subsection (m)
10 the following:

11 “(n) IDENTIFYING INFORMATION OF DONORS.—

12 “(1) IN GENERAL.—For purposes of subsection
13 (a), the Secretary may not require the name, ad-
14 dress, or other identifying information of any con-
15 tributor to any organization described in section
16 501(c) of any amount of any contribution, grant, be-
17 quest, devise, or gift of money or property.

18 “(2) EXCEPTIONS.—

1 “(A) IN GENERAL.—Paragraph (1) shall
2 not apply—

3 “(i) to any disclosure required by sub-
4 section (a)(2), and

5 “(ii) with respect to any a contribu-
6 tion, grant, bequest, devise, or gift of
7 money or property made by an officer or
8 director of the organization (or an indi-
9 vidual having powers or responsibilities
10 similar to those of officers or directors) or
11 any covered employee.

12 “(B) COVERED EMPLOYEE.—For purposes
13 of this paragraph, the term ‘covered employee’
14 means any employee (including any former em-
15 ployee) of the organization if the employee is
16 one of the 5 highest compensated employees of
17 the organization for the taxable year.

18 “(C) COMPENSATION FROM RELATED OR-
19 GANIZATIONS.—

20 “(i) IN GENERAL.—Compensation of a
21 covered employee by the organization shall
22 include any compensation paid with respect
23 to employment of such employee by any re-
24 lated person or governmental entity.

1 “(ii) RELATED ORGANIZATIONS.—A
2 person or governmental entity shall be
3 treated as related to the organization if
4 such person or governmental entity—

5 “(I) controls, or is controlled by,
6 the organization,

7 “(II) is controlled by one or more
8 persons that control the organization,

9 “(III) is a supported organization
10 (as defined in section 509(f)(3)) dur-
11 ing the taxable year with respect to
12 the organization,

13 “(IV) is a supporting organiza-
14 tion described in section 509(a)(3)
15 during the taxable year with respect
16 to the organization, or

17 “(V) in the case of an organiza-
18 tion that is a voluntary employees’
19 beneficiary association described in
20 section 501(c)(9), establishes, main-
21 tains, or makes contributions to such
22 voluntary employees’ beneficiary asso-
23 ciation.”.

24 (b) CONFORMING AMENDMENT.—Section 6033(b)(5)
25 of such Code is amended—

1 (1) by striking “all”, and

2 (2) by adding at the end the following: “to the
3 extent not prohibited by subsection (n),”.

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to returns required to be filed for
6 taxable years ending after the date of the enactment of
7 this Act.

