

113TH CONGRESS  
1ST SESSION

# H. R. 2520

To amend the Internal Revenue Code of 1986 to prohibit 501(c)(4) entities from participating in, or intervening in (including the publishing or distributing of statements), any political campaign.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 26, 2013

Ms. MICHELLE LUJAN GRISHAM of New Mexico (for herself and Mr. CUMMINGS) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to prohibit 501(c)(4) entities from participating in, or intervening in (including the publishing or distributing of statements), any political campaign.

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 “501(c)(4) Reform Act  
5       of 2013”.

1 **SEC. 2. 501(c)(4) ENTITIES PROHIBITED FROM PARTICI-**  
2 **PATING IN, OR INTERVENING IN (INCLUDING**  
3 **THE PUBLISHING OR DISTRIBUTING OF**  
4 **STATEMENTS), POLITICAL CAMPAIGNS.**

5 (a) IN GENERAL.—Subparagraph (A) of section  
6 501(c)(4) of the Internal Revenue Code of 1986 is amend-  
7 ed by inserting before the period at the end the following:  
8 “and which does not participate in, or intervene in (includ-  
9 ing the publishing or distributing of statements), any po-  
10 litical campaign on behalf of (or in opposition to) any can-  
11 didate for public office.”.

12 (b) EFFECTIVE DATE.—The amendment made by  
13 subsection (a) shall apply to taxable years beginning after  
14 the date of the enactment of this Act.

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