

113TH CONGRESS
1ST SESSION

H. R. 2923

To amend the Internal Revenue Code of 1986 to require the Secretary of the Treasury to disclose certain taxpayer rights in the letter of acknowledgment of receipt of an application to be treated as an organization described in section 501(c)(3).

IN THE HOUSE OF REPRESENTATIVES

AUGUST 1, 2013

Mr. MARCHANT introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to require the Secretary of the Treasury to disclose certain taxpayer rights in the letter of acknowledgment of receipt of an application to be treated as an organization described in section 501(c)(3).

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 “Disclosure of Taxpayer
5 Rights Act”.

1 **SEC. 2. DISCLOSURE OF TAXPAYER RIGHTS.**

2 (a) IN GENERAL.—Section 508 of the Internal Rev-
3 enue Code of 1986 is amended by adding at the end the
4 following:

5 “(g) DISCLOSURE OF TAXPAYER RIGHTS.—The let-
6 ter of acknowledgment of receipt of an application to be
7 treated as an organization described in section 501(c)(3)
8 shall include a notice of the right under section 7428 to
9 obtain a declaratory judgment relating to status and clas-
10 sification as such an organization.”.

11 (b) EFFECTIVE DATE.—The amendment made by
12 this section shall apply to applications submitted after the
13 date of the enactment of this Act.

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