

113TH CONGRESS
2D SESSION

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To prohibit the Internal Revenue Service from modifying the standard for determining whether an organization is operated exclusively for the promotion of social welfare for purposes of section 501(c)(4) of the Internal Revenue Code of 1986.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 11, 2014

Mr. FLAKE (for himself, Mr. ROBERTS, Mr. McCONNELL, Mr. CORNYN, Mr. ALEXANDER, Mr. THUNE, Mr. HATCH, Mr. ENZI, Mr. INHOFE, Mr. BURR, Mr. RUBIO, Mr. BOOZMAN, Mr. COATS, Mr. MORAN, Mr. SCOTT, Mr. RISCH, Mr. VITTER, Mr. GRAHAM, Mr. JOHANNES, Mrs. FISCHER, Mr. COBURN, Mr. ISAKSON, Mr. TOOMEY, Mr. JOHNSON of Wisconsin, Mr. CRUZ, Mr. LEE, Mr. BLUNT, Mr. WICKER, Mr. KIRK, Mr. CHAMBLISS, Mr. PORTMAN, Mr. PAUL, Mr. MCCAIN, Mr. CRAPO, Mr. BARRASSO, Mr. COCHRAN, Mr. HOEVEN, Mr. CORKER, Mr. SHELBY, and Mr. GRASSLEY) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To prohibit the Internal Revenue Service from modifying the standard for determining whether an organization is operated exclusively for the promotion of social welfare for purposes of section 501(c)(4) of the Internal Revenue Code of 1986.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Stop Targeting of Po-
3 litical Beliefs by the IRS Act of 2014”.

4 **SEC. 2. APPLICABLE STANDARD FOR DETERMINATIONS OF**
5 **WHETHER AN ORGANIZATION IS OPERATED**
6 **EXCLUSIVELY FOR THE PROMOTION OF SO-**
7 **CIAL WELFARE.**

8 (a) IN GENERAL.—The standard and definitions as
9 in effect on January 1, 2010, which are used to determine
10 whether an organization is operated exclusively for the
11 promotion of social welfare for purposes of section
12 501(c)(4) of the Internal Revenue Code of 1986 shall
13 apply for purposes of determining the status of organiza-
14 tions under section 501(c)(4) of the Internal Revenue
15 Code of 1986 after the date of the enactment of this Act.

16 (b) PROHIBITION ON MODIFICATION OF STAND-
17 ARD.—The Secretary of the Treasury may not (nor may
18 any delegate of such Secretary) issue, revise, or finalize
19 any regulation (including the proposed regulations pub-
20 lished at 78 Fed. Reg. 71535 (November 29, 2013)), rev-
21 enue ruling, or other guidance not limited to a particular
22 taxpayer relating to the standard and definitions specified
23 in subsection (a).

24 (c) APPLICATION TO ORGANIZATIONS.—Except as
25 provided in subsection (d), this section shall apply with
26 respect to any organization claiming tax exempt status

1 under section 501(c)(4) of the Internal Revenue Code of
2 1986 which was created on, before, or after the date of
3 the enactment of this Act.

4 (d) SUNSET.—This section shall not apply after the
5 one-year period beginning on the date of the enactment
6 of this Act.

