

114TH CONGRESS
1ST SESSION

S. _____

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

Mr. FLAKE introduced the following bill; which was read twice and referred to the Committee on _____

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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Stop Targeting of Po-
5 litical Beliefs by the IRS Act of 2015”.

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

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

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

21 (c) APPLICATION TO ORGANIZATIONS.—Except as
22 provided in subsection (d), this section shall apply with
23 respect to any organization claiming tax exempt status
24 under section 501(c)(4) of the Internal Revenue Code of
25 1986 which was created on, before, or after the date of
26 the enactment of this Act.

1 (d) SUNSET.—This section shall not apply after Feb-
2 ruary 28, 2017.