

HR 1207

To amend the Internal Revenue Code of 1986 to impose an excise tax on any tax-exempt organization which accepts any contribution which may be used to relocate property held by the organization if the relocation is contrary to the intent of the donor of the property.

Congress: 110 (2007–2009, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Feb 27, 2007

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Feb 27, 2007)

Official Text: <https://www.congress.gov/bill/110th-congress/house-bill/1207>

Sponsor

Name: Rep. Gerlach, Jim [R-PA-6]

Party: Republican • **State:** PA • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 27, 2007

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Feb 27, 2007)

Amends the Internal Revenue Code to impose an excise tax penalty on contributions received by a tax-exempt charitable organization used to relocate donated property contrary to the intent of the donor of such property. Allows an exemption from such penalty if a court determines that the relocation is the only viable alternative to preserve and protect the property.

Actions Timeline

- **Feb 27, 2007:** Introduced in House
- **Feb 27, 2007:** Referred to the House Committee on Ways and Means.