

S 2351

Notice for Organizations That Include Charities is Essential (NOTICE) Act

Congress: 113 (2013–2015, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: May 15, 2014

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (May 15, 2014)

Official Text: <https://www.congress.gov/bill/113th-congress/senate-bill/2351>

Sponsor

Name: Sen. Coats, Daniel [R-IN]

Party: Republican • **State:** IN • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 15, 2014

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary

 (as of May 15, 2014)

Notice for Organizations That Include Charities is Essential (NOTICE) Act - Amends the Internal Revenue Code to require the Secretary of the Treasury to notify any tax-exempt organization, not later than 300 days after such an organization fails to file its annual tax return or other required information for two consecutive years, that: (1) the Internal Revenue Service (IRS) has no record of its return or information for two consecutive years, and (2) a penalty will occur if the organization fails to file its return or information by the next filing deadline. Allows the reinstatement of the tax-exempt status of such an organization without the requirement of an application if: (1) the organization demonstrates to the satisfaction of the Secretary that it did not receive the notice required by this Act, and (2) it files an annual return or required information for the current year.

Actions Timeline

- **May 15, 2014:** Introduced in Senate
- **May 15, 2014:** Read twice and referred to the Committee on Finance.