

HR 5419

To amend the Internal Revenue Code of 1986 to provide for a right to an administrative appeal relating to adverse determinations of tax-exempt status of certain organizations.

Congress: 113 (2013–2015, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 9, 2014

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

Latest Action: Received in the Senate and Read twice and referred to the Committee on Finance. (Sep 17, 2014)

Official Text: <https://www.congress.gov/bill/113th-congress/house-bill/5419>

Sponsor

Name: Rep. Boustany, Charles W., Jr. [R-LA-3]

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Kelly, Mike [R-PA-3]	R · PA		Sep 16, 2014

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 17, 2014
Ways and Means Committee	House	Referred To	Sep 9, 2014

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Sep 16, 2014)

(This measure has not been amended since it was introduced. The summary of that version is repeated here.)

Amends the Internal Revenue Code to require the Secretary of the Treasury to prescribe regulations for allowing a tax-exempt organization to request an administrative appeal to the Internal Revenue Service (IRS) Office of Appeals of an adverse determination with respect to: (1) the initial or continuing qualification of such organization as tax-exempt, or (2) the initial or continuing classification of such organization as a private foundation or a private operating foundation.

Actions Timeline

- **Sep 17, 2014:** Received in the Senate and Read twice and referred to the Committee on Finance.
- **Sep 16, 2014:** Mr. Boustany moved to suspend the rules and pass the bill.
- **Sep 16, 2014:** Considered under suspension of the rules. (consideration: CR H7598-7599)
- **Sep 16, 2014:** DEBATE - The House proceeded with forty minutes of debate on H.R. 5419.
- **Sep 16, 2014:** Passed/agreed to in House: On motion to suspend the rules and pass the bill Agreed to by voice vote.(text: CR H7598)
- **Sep 16, 2014:** On motion to suspend the rules and pass the bill Agreed to by voice vote. (text: CR H7598)
- **Sep 16, 2014:** Motion to reconsider laid on the table Agreed to without objection.
- **Sep 9, 2014:** Introduced in House
- **Sep 9, 2014:** Referred to the House Committee on Ways and Means.