

## 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**

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- **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.

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