

## S 1728

### Access to Court Challenges for Exempt Status Seekers (ACCESS) Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jul 9, 2015

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Jul 9, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/senate-bill/1728>

### Sponsor

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

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

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Roberts, Pat [R-KS]	R · KS		Aug 5, 2015

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 9, 2015

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Jul 9, 2015)

#### Access to Court Challenges for Exempt Status Seekers (ACCESS) Act of 2015

Amends the Internal Revenue Code to expand the availability of the declaratory judgment legal remedy to all organizations that are currently classified as tax-exempt (currently, limited to "c-3" charitable, religious, or educational organizations) and to religious and apostolic organizations, for purposes of determining the initial or continuing qualification of such organizations for a tax exemption.

### Actions Timeline

- Jul 9, 2015:** Introduced in Senate
- Jul 9, 2015:** Read twice and referred to the Committee on Finance.