

S 274

A bill to prohibit the Department of the Treasury from assigning tax statuses to organizations based on their political beliefs and activities.

Congress: 114 (2015–2017, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 28, 2015

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

Latest Action: Read twice and referred to the Committee on Finance. (Jan 28, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/senate-bill/274>

Sponsor

Name: Sen. Cruz, Ted [R-TX]

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

Cosponsors (4 total)

| Cosponsor | Party / State | Role | Date Joined |
|------------------------------|---------------|------|--------------|
| Sen. Grassley, Chuck [R-IA] | R · IA | | Jan 28, 2015 |
| Sen. Inhofe, James M. [R-OK] | R · OK | | Jan 28, 2015 |
| Sen. Vitter, David [R-LA] | R · LA | | Jan 28, 2015 |
| Sen. Lee, Mike [R-UT] | R · UT | | Feb 2, 2015 |

Committee Activity

| Committee | Chamber | Activity | Date |
|-------------------|---------|-------------|--------------|
| Finance Committee | Senate | Referred To | Jan 28, 2015 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

| Bill | Relationship | Last Action |
|-------------|----------------|------------------------------------------------------------------|
| 114 HR 1798 | Identical bill | Apr 15, 2015: Referred to the House Committee on Ways and Means. |

Amends the Internal Revenue Code, with respect to the tax exemption of political organizations, to revise the definition of "political organization" to mean a party, committee, association, fund, or other organization (whether or not incorporated) that: (1) is registered as a political committee with the Federal Election Commission (FEC); (2) has been determined to be a political committee in administrative or judicial proceedings; or (3) is organized and operated primarily to accept contributions or make expenditures to influence, or attempt to influence, the selection, nomination, election, or appointment of any individual to state or local public office, is not required to register with the FEC, and is required to register with the appropriate state agency as a political committee.

Defines "promotion of social welfare," for purposes of the tax-exemption for social welfare organizations, to include: (1) any political activity in furtherance of American democracy, provided that such activities do not exceed 50% of the organization's total activities; (2) any activities for educating individuals on issues of public importance and on the behavior of public officials, including participation in ballot initiatives and referenda; and (3) certain activities described in the Federal Election Campaign Act of 1971 as not being expenditures for political purposes.

Actions Timeline

- **Jan 28, 2015:** Introduced in Senate
- **Jan 28, 2015:** Read twice and referred to the Committee on Finance.