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

**Congress:** 114 (2015–2017, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Feb 5, 2015

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Feb 5, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/senate-bill/400>

Sponsor

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

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

Cosponsors (1 total)

| Cosponsor                       | Party / State | Role | Date Joined |
|---------------------------------|---------------|------|-------------|
| Sen. Cardin, Benjamin L. [D-MD] | D · MD        |      | Feb 5, 2015 |

Committee Activity

| Committee         | Chamber | Activity    | Date        |
|-------------------|---------|-------------|-------------|
| Finance Committee | Senate  | Referred To | Feb 5, 2015 |

Subjects & Policy Tags

**Policy Area:**

Taxation

Related Bills

| Bill       | Relationship   | Last Action                                                                                        |
|------------|----------------|----------------------------------------------------------------------------------------------------|
| 114 S 3156 | Related bill   | <b>Jul 12, 2016:</b> Placed on Senate Legislative Calendar under General Orders. Calendar No. 554. |
| 114 S 918  | Identical bill | <b>Apr 14, 2015:</b> Placed on Senate Legislative Calendar under General Orders. Calendar No. 51.  |
| 114 HR 811 | Related bill   | <b>Feb 9, 2015:</b> Referred to the House Committee on Ways and Means.                             |

## **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 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**

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- **Feb 5, 2015:** Introduced in Senate
- **Feb 5, 2015:** Read twice and referred to the Committee on Finance.

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