

HR 811

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

Congress: 114 (2015–2017, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Feb 9, 2015

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Feb 9, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/house-bill/811>

Sponsor

Name: Rep. Young, Todd [R-IN-9]

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

Cosponsors (1 total)

| Cosponsor | Party / State | Role | Date Joined |
|----------------------------------|---------------|------|-------------|
| Rep. Sánchez, Linda T. [D-CA-38] | D · CA | | Feb 9, 2015 |

Committee Activity

| Committee | Chamber | Activity | Date |
|--------------------------|---------|-------------|-------------|
| Ways and Means Committee | House | Referred To | Feb 9, 2015 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

| Bill | Relationship | Last Action |
|------------|----------------|--|
| 114 S 3156 | Related bill | Jul 12, 2016: Placed on Senate Legislative Calendar under General Orders. Calendar No. 554. |
| 114 S 918 | Identical bill | Apr 14, 2015: Placed on Senate Legislative Calendar under General Orders. Calendar No. 51. |
| 114 S 400 | Related bill | Feb 5, 2015: Read twice and referred to the Committee on Finance. |

IRS Notice for Organizations That Include Charities is Essential (IRS 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

- **Feb 9, 2015:** Introduced in House
- **Feb 9, 2015:** Referred to the House Committee on Ways and Means.