

S 918

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

Congress: 114 (2015–2017, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Apr 14, 2015

Current Status: Placed on Senate Legislative Calendar under General Orders. Calendar No. 51.

Latest Action: Placed on Senate Legislative Calendar under General Orders. Calendar No. 51. (Apr 14, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/senate-bill/918>

Sponsor

Name: Sen. Hatch, Orrin G. [R-UT]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Reported Original Measure	Apr 14, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 HR 811	Identical bill	Feb 9, 2015: Referred to the House Committee on Ways and Means.
114 S 400	Identical bill	Feb 5, 2015: Read twice and referred to the Committee on Finance.

Summary (as of Apr 14, 2015)

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

Amends the Internal Revenue Code to require the Department 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 2 consecutive years, that: (1) the Internal Revenue Service has no record of its return or information for 2 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 Treasury 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

- **Apr 14, 2015:** Introduced in Senate
- **Apr 14, 2015:** Committee on Finance. Original measure reported to Senate by Senator Hatch. With written report No. 114-28.
- **Apr 14, 2015:** Placed on Senate Legislative Calendar under General Orders. Calendar No. 51.