

S 3284

Spotlight Act

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jul 26, 2018

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

Latest Action: Read twice and referred to the Committee on Finance. (Jul 26, 2018)

Official Text: <https://www.congress.gov/bill/115th-congress/senate-bill/3284>

Sponsor

Name: Sen. Tester, Jon [D-MT]

Party: Democratic • **State:** MT • **Chamber:** Senate

Cosponsors (28 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Bennet, Michael F. [D-CO]	D · CO		Jul 26, 2018
Sen. Blumenthal, Richard [D-CT]	D · CT		Jul 26, 2018
Sen. Brown, Sherrod [D-OH]	D · OH		Jul 26, 2018
Sen. Carper, Thomas R. [D-DE]	D · DE		Jul 26, 2018
Sen. Casey, Robert P., Jr. [D-PA]	D · PA		Jul 26, 2018
Sen. Cortez Masto, Catherine [D-NV]	D · NV		Jul 26, 2018
Sen. Durbin, Richard J. [D-IL]	D · IL		Jul 26, 2018
Sen. Hassan, Margaret Wood [D-NH]	D · NH		Jul 26, 2018
Sen. Heinrich, Martin [D-NM]	D · NM		Jul 26, 2018
Sen. Heitkamp, Heidi [D-ND]	D · ND		Jul 26, 2018
Sen. Hirono, Mazie K. [D-HI]	D · HI		Jul 26, 2018
Sen. Kaine, Tim [D-VA]	D · VA		Jul 26, 2018
Sen. King, Angus S., Jr. [I-ME]	I · ME		Jul 26, 2018
Sen. McCaskill, Claire [D-MO]	D · MO		Jul 26, 2018
Sen. Menendez, Robert [D-NJ]	D · NJ		Jul 26, 2018
Sen. Merkley, Jeff [D-OR]	D · OR		Jul 26, 2018
Sen. Murphy, Christopher [D-CT]	D · CT		Jul 26, 2018
Sen. Murray, Patty [D-WA]	D · WA		Jul 26, 2018
Sen. Nelson, Bill [D-FL]	D · FL		Jul 26, 2018
Sen. Peters, Gary C. [D-MI]	D · MI		Jul 26, 2018
Sen. Reed, Jack [D-RI]	D · RI		Jul 26, 2018
Sen. Udall, Tom [D-NM]	D · NM		Jul 26, 2018
Sen. Van Hollen, Chris [D-MD]	D · MD		Jul 26, 2018
Sen. Warren, Elizabeth [D-MA]	D · MA		Jul 26, 2018
Sen. Whitehouse, Sheldon [D-RI]	D · RI		Jul 26, 2018
Sen. Wyden, Ron [D-OR]	D · OR		Jul 26, 2018
Sen. Shaheen, Jeanne [D-NH]	D · NH		Aug 1, 2018
Sen. Duckworth, Tammy [D-IL]	D · IL		Sep 4, 2018

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 26, 2018

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 SJRES 64	Related bill	Dec 12, 2018: Held at the desk.
115 HR 6900	Identical bill	Sep 26, 2018: Referred to the House Committee on Ways and Means.

Spotlight Act

This bill repeals an Internal Revenue Service (IRS) revenue procedure (Rev. Proc. 2018-38) that exempts certain tax-exempt organizations that are not 501(c)(3) organizations from the requirement to report the names and addresses of substantial contributors (persons who contribute more than \$5,000 per year) on information returns that are filed with the IRS.

The bill requires tax-exempt organizations that fall under sections 501(c)(4), 501(c)(5), and 501(c)(6) of the Internal Revenue Code (e.g., social welfare organizations, labor organizations, business leagues) to disclose the names and addresses of all substantial contributors on their returns. The information must also be made available to the public.

The bill also eliminates the authority of the IRS to provide exceptions to the disclosure requirements for tax-exempt organizations. This provision does not apply to determinations made by the IRS before July 16, 2018.

Actions Timeline

- **Jul 26, 2018:** Introduced in Senate
- **Jul 26, 2018:** Read twice and referred to the Committee on Finance.