

## HR 359

To amend the Internal Revenue Code of 1986 to provide for waivers of user fees imposed with respect to applications for reinstatement of tax-exempt status of small, subsidiary tax-exempt organizations.

**Congress:** 115 (2017–2019, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jan 6, 2017

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jan 6, 2017)

**Official Text:** <https://www.congress.gov/bill/115th-congress/house-bill/359>

### Sponsor

**Name:** Rep. Griffith, H. Morgan [R-VA-9]

**Party:** Republican • **State:** VA • **Chamber:** House

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 6, 2017

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Jan 6, 2017)

This bill amends the Internal Revenue Code to require: (1) the reinstatement of the tax-exempt status of a tax-exempt subsidiary organization with fewer than 50 members whose tax-exempt status was revoked due to failure to file required tax returns or notices, and (2) a waiver of any user fee charged in connection with a reinstatement application. As a condition for reinstatement, the organization must file any required returns or notices.

### Actions Timeline

- **Jan 6, 2017:** Introduced in House
- **Jan 6, 2017:** Referred to the House Committee on Ways and Means.