

HR 6900

Spotlight Act

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 26, 2018

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

Latest Action: Referred to the House Committee on Ways and Means. (Sep 26, 2018)

Official Text: https://www.congress.gov/bill/115th-congress/house-bill/6900

Sponsor

Name: Rep. Price, David E. [D-NC-4]

Party: Democratic • State: NC • Chamber: House

Cosponsors (15 total)

Cosponsor	Party / State	Role	Date Joined
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Sep 26, 2018
Rep. Carbajal, Salud O. [D-CA-24]	D · CA		Sep 26, 2018
Rep. Clark, Katherine M. [D-MA-5]	D · MA		Sep 26, 2018
Rep. Cohen, Steve [D-TN-9]	D · TN		Sep 26, 2018
Rep. DeSaulnier, Mark [D-CA-11]	D · CA		Sep 26, 2018
Rep. Eshoo, Anna G. [D-CA-18]	D · CA		Sep 26, 2018
Rep. Garamendi, John [D-CA-3]	D · CA		Sep 26, 2018
Rep. Maloney, Sean Patrick [D-NY-18]	D · NY		Sep 26, 2018
Rep. Ryan, Tim [D-OH-13]	D · OH		Sep 26, 2018
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Sep 26, 2018
Rep. Shea-Porter, Carol [D-NH-1]	D · NH		Sep 26, 2018
Rep. Jayapal, Pramila [D-WA-7]	D · WA		Sep 28, 2018
Rep. Pocan, Mark [D-WI-2]	D · WI		Sep 28, 2018
Rep. Lee, Barbara [D-CA-13]	D · CA		Oct 2, 2018
Rep. Maloney, Carolyn B. [D-NY-12]	D · NY		Dec 19, 2018

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 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 S 3284	Identical bill	Jul 26, 2018: Read twice and referred to the Committee on Finance.

Summary (as of Sep 26, 2018)

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

- **Sep 26, 2018:** Introduced in House
- **Sep 26, 2018:** Referred to the House Committee on Ways and Means.