

HR 177

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: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jan 3, 2019

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

Latest Action: Referred to the House Committee on Ways and Means. (Jan 3, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/177>

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 3, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 3, 2019)

This bill requires (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of the tax-exempt status of a tax-exempt subsidiary organization with fewer than 50 members whose tax-exempt status was revoked due to failure to file required tax returns or notices, and (2) a waiver of any user fee charged in connection with a reinstatement application.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 3, 2019:** Introduced in House
- **Jan 3, 2019:** Referred to the House Committee on Ways and Means.