

## S 276

### Spotlight Act

**Congress:** 116 (2019–2021, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jan 30, 2019

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Jan 30, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/senate-bill/276>

### Sponsor

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

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

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Wyden, Ron [D-OR]	D · OR		Jan 30, 2019

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 30, 2019

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
116 HR 918	Identical bill	<b>Jan 30, 2019:</b> 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 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**

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- **Jan 30, 2019:** Introduced in Senate
- **Jan 30, 2019:** Read twice and referred to the Committee on Finance.

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