

HR 918

Spotlight Act

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jan 30, 2019

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

Latest Action: Referred to the House Committee on Ways and Means. (Jan 30, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/918>

Sponsor

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

Party: Democratic • **State:** NC • **Chamber:** House

Cosponsors (10 total)

Cosponsor	Party / State	Role	Date Joined
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Jan 30, 2019
Rep. Carbajal, Salud O. [D-CA-24]	D · CA		Jan 30, 2019
Rep. Eshoo, Anna G. [D-CA-18]	D · CA		Jan 30, 2019
Rep. Garamendi, John [D-CA-3]	D · CA		Jan 30, 2019
Rep. Ryan, Tim [D-OH-13]	D · OH		Jan 30, 2019
Rep. Sarbanes, John P. [D-MD-3]	D · MD		Jan 30, 2019
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Jan 30, 2019
Rep. DeSaulnier, Mark [D-CA-11]	D · CA		Feb 7, 2019
Rep. Lee, Barbara [D-CA-13]	D · CA		Feb 7, 2019
Rep. Deutch, Theodore E. [D-FL-22]	D · FL		Oct 28, 2019

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 30, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 S 276	Identical bill	Jan 30, 2019: Read twice and referred to the Committee on Finance.

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

- **Jan 30, 2019:** Introduced in House
- **Jan 30, 2019:** Referred to the House Committee on Ways and Means.