

## S 215

### Spotlight Act

**Congress:** 117 (2021–2023, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Feb 3, 2021

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Feb 3, 2021)

**Official Text:** <https://www.congress.gov/bill/117th-congress/senate-bill/215>

### Sponsor

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

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

### Cosponsors (19 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Baldwin, Tammy [D-WI]	D · WI		Feb 3, 2021
Sen. Bennet, Michael F. [D-CO]	D · CO		Feb 3, 2021
Sen. Blumenthal, Richard [D-CT]	D · CT		Feb 3, 2021
Sen. Booker, Cory A. [D-NJ]	D · NJ		Feb 3, 2021
Sen. Brown, Sherrod [D-OH]	D · OH		Feb 3, 2021
Sen. Carper, Thomas R. [D-DE]	D · DE		Feb 3, 2021
Sen. Casey, Robert P., Jr. [D-PA]	D · PA		Feb 3, 2021
Sen. Cortez Masto, Catherine [D-NV]	D · NV		Feb 3, 2021
Sen. Hirono, Mazie K. [D-HI]	D · HI		Feb 3, 2021
Sen. King, Angus S., Jr. [I-ME]	I · ME		Feb 3, 2021
Sen. Klobuchar, Amy [D-MN]	D · MN		Feb 3, 2021
Sen. Menendez, Robert [D-NJ]	D · NJ		Feb 3, 2021
Sen. Merkley, Jeff [D-OR]	D · OR		Feb 3, 2021
Sen. Murray, Patty [D-WA]	D · WA		Feb 3, 2021
Sen. Van Hollen, Chris [D-MD]	D · MD		Feb 3, 2021
Sen. Warren, Elizabeth [D-MA]	D · MA		Feb 3, 2021
Sen. Whitehouse, Sheldon [D-RI]	D · RI		Feb 3, 2021
Sen. Wyden, Ron [D-OR]	D · OR		Feb 3, 2021
Sen. Gillibrand, Kirsten E. [D-NY]	D · NY		Mar 15, 2021

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 3, 2021

## Subjects & Policy Tags

### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
<a href="#">117 HR 5746</a>	Related bill	<b>Jan 19, 2022:</b> Motion to proceed to consideration of the motion to reconsider the vote by which cloture on the motion to concur in the House amendment to the Senate amendment to H.R. 5746 (Record Vote No. 9) withdrawn in Senate.
<a href="#">117 S 2747</a>	Related bill	<b>Oct 20, 2021:</b> Motion by Senator Schumer to reconsider the vote by which cloture on the motion to proceed to S. 2747 was not invoked (Record Vote No. 420) entered in Senate.
<a href="#">117 HR 774</a>	Identical bill	<b>Feb 3, 2021:</b> Referred to the House Committee on Ways and Means.

### Summary (as of Feb 3, 2021)

#### Spotlight Act

This bill renders null and void final Internal Revenue Service (IRS) regulations published on May 28, 2020, relating to the reporting requirements of tax-exempt organizations.

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 (persons who contribute more than \$5,000 per year to such organizations) on their information 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

- **Feb 3, 2021:** Introduced in Senate
- **Feb 3, 2021:** Read twice and referred to the Committee on Finance.