

## HR 774

### Spotlight Act

**Congress:** 117 (2021–2023, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Feb 3, 2021

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Feb 3, 2021)

**Official Text:** <https://www.congress.gov/bill/117th-congress/house-bill/774>

### Sponsor

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

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

### Cosponsors (8 total)

Cosponsor	Party / State	Role	Date Joined
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Feb 3, 2021
Rep. Lee, Barbara [D-CA-13]	D · CA		Feb 3, 2021
Rep. Sarbanes, John P. [D-MD-3]	D · MD		Feb 3, 2021
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Feb 3, 2021
Rep. Scanlon, Mary Gay [D-PA-5]	D · PA		Mar 7, 2022
Rep. Chu, Judy [D-CA-27]	D · CA		May 13, 2022
Rep. Jayapal, Pramila [D-WA-7]	D · WA		Aug 26, 2022
Rep. Sherrill, Mikie [D-NJ-11]	D · NJ		Aug 26, 2022

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 3, 2021

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
117 S 2747	Related bill	Oct 20, 2021: 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.
117 S 215	Identical bill	Feb 3, 2021: Read twice and referred to the Committee on Finance.

## 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

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- **Feb 3, 2021:** Introduced in House
- **Feb 3, 2021:** Referred to the House Committee on Ways and Means.