

S 1105

Don't Weaponize the IRS Act

Congress: 118 (2023–2025, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Mar 30, 2023

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

Latest Action: Read twice and referred to the Committee on Finance. (Mar 30, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/senate-bill/1105>

Sponsor

Name: Sen. Braun, Mike [R-IN]

Party: Republican • **State:** IN • **Chamber:** Senate

Cosponsors (10 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Capito, Shelley Moore [R-WV]	R · WV		Mar 30, 2023
Sen. Crapo, Mike [R-ID]	R · ID		Mar 30, 2023
Sen. Fischer, Deb [R-NE]	R · NE		Mar 30, 2023
Sen. Moran, Jerry [R-KS]	R · KS		Mar 30, 2023
Sen. Risch, James E. [R-ID]	R · ID		Mar 30, 2023
Sen. Romney, Mitt [R-UT]	R · UT		Mar 30, 2023
Sen. Scott, Rick [R-FL]	R · FL		Mar 30, 2023
Sen. Young, Todd [R-IN]	R · IN		Mar 30, 2023
Sen. Lummis, Cynthia M. [R-WY]	R · WY		Nov 27, 2023
Sen. Budd, Ted [R-NC]	R · NC		Nov 28, 2023

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 30, 2023

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
118 HR 4563	Related bill	Jan 3, 2025: Placed on the Union Calendar, Calendar No. 825.
118 HR 4472	Related bill	Sep 12, 2023: Referred to the Subcommittee on Elections.
118 HR 4622	Identical bill	Jul 13, 2023: Referred to the House Committee on Ways and Means.
118 HR 2556	Related bill	Apr 10, 2023: Referred to the Committee on Ways and Means, and in addition to the Committees on Financial Services, and Oversight and Accountability, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
118 S 1101	Related bill	Mar 30, 2023: Read twice and referred to the Committee on Finance.

Summary (as of Mar 30, 2023)

Don't Weaponize the IRS Act

This bill codifies regulations promulgated by the Trump Administration exempting certain tax-exempt organizations from specified reporting requirements. Specifically the bill

- increases from \$5,000 to \$50,000 the gross receipts threshold used to determine the eligibility of tax-exempt organizations for the exemption from certain disclosure and reporting requirements;
- expands the definition of *organization* to include tax-exempt charitable organizations and organizations with no significant activities relating to lobbying, political activity, and the operation of a trade or business;
- exempts from disclosure the names and addresses of contributors to an organization in its annual informational return; and
- extends exemptions from reporting requirements to political action committees (i.e., 527 organizations).

Actions Timeline

- Mar 30, 2023: Introduced in Senate
- Mar 30, 2023: Read twice and referred to the Committee on Finance.