Bill Fact Sheet – December 12, 2025 https://legilist.com Bill page: https://legilist.com/bill/118/s/17

S 17

Sunlight for Unaccountable Non-profits (SUN) Act

Congress: 118 (2023–2025, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: Jan 23, 2023

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

Latest Action: Read twice and referred to the Committee on Finance. (Jan 23, 2023)

Official Text: https://www.congress.gov/bill/118th-congress/senate-bill/17

Sponsor

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

Party: Democratic • State: MT • Chamber: Senate

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. King, Angus S., Jr. [I-ME]	I · ME		Jan 23, 2023
Sen. Warren, Elizabeth [D-MA]	D · MA		Jan 23, 2023

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 23, 2023

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Sunlight for Unaccountable Non-profits (SUN) Act

This bill expands the disclosure requirements for certain tax-exempt organizations.

This bill requires the annual tax return information for tax-exempt organizations and deferred compensation plans to be made available to the public at no charge and in an open structured data format that is processable by computers, with the information easy to find, access, reuse, and download in bulk.

The bill also requires the disclosure of the names and addresses of contributors of \$5,000 or more to tax-exempt organizations that participate or intervene in political campaigns on behalf of, or in opposition to, any candidate for public office.

Actions Timeline

- Jan 23, 2023: Introduced in Senate
- Jan 23, 2023: Read twice and referred to the Committee on Finance.