

## HR 6408

To amend the Internal Revenue Code of 1986 to terminate the tax-exempt status of terrorist supporting organizations.

**Congress:** 118 (2023–2025, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Nov 14, 2023

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

**Latest Action:** Received in the Senate and Read twice and referred to the Committee on Finance. (Apr 16, 2024)

**Official Text:** <https://www.congress.gov/bill/118th-congress/house-bill/6408>

### Sponsor

**Name:** Rep. Kustoff, David [R-TN-8]

**Party:** Republican • **State:** TN • **Chamber:** House

### Cosponsors (7 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Schneider, Bradley Scott [D-IL-10]	D · IL		Nov 14, 2023
Rep. Ferguson, A. Drew, IV [R-GA-3]	R · GA		Nov 28, 2023
Rep. Tenney, Claudia [R-NY-24]	R · NY		Nov 28, 2023
Rep. Torres, Ritchie [D-NY-15]	D · NY		Nov 28, 2023
Rep. Kelly, Mike [R-PA-16]	R · PA		Dec 4, 2023
Rep. Diaz-Balart, Mario [R-FL-26]	R · FL		Dec 19, 2023
Rep. Gottheimer, Josh [D-NJ-5]	D · NJ		Dec 19, 2023

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Apr 16, 2024
Ways and Means Committee	House	Reported By	Dec 19, 2023

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
118 HR 9495	Related bill	Dec 2, 2024: Received in the Senate.

This bill suspends the tax-exempt status of terrorist supporting organizations. The bill defines *terrorist supporting organization* as any organization designated as having provided (during the three-year period prior to its designation) material support or resources to a terrorist organization in excess of a *de minimis* amount.

The Department of the Treasury must provide notice to such organizations of the impending designation and an opportunity to cure. Treasury must rescind a designation that it determines was erroneous or if the organization did not receive notice of designation.

The bill provides for administrative review by the Internal Revenue Service Independent Office of Appeals of any dispute regarding a designation of an organization as a terrorist supporting organization. The U.S. district courts shall have exclusive jurisdiction to review any such designation.

## **Actions Timeline**

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- **Apr 16, 2024:** Received in the Senate and Read twice and referred to the Committee on Finance.
- **Apr 15, 2024:** Mr. Smith (MO) moved to suspend the rules and pass the bill, as amended.
- **Apr 15, 2024:** Considered under suspension of the rules. (consideration: CR H2371-2374)
- **Apr 15, 2024:** DEBATE - The House proceeded with forty minutes of debate on H.R. 6408.
- **Apr 15, 2024:** At the conclusion of debate, the Yeas and Nays were demanded and ordered. Pursuant to the provisions of clause 8, rule XX, the Chair announced that further proceedings on the motion would be postponed.
- **Apr 15, 2024:** Considered as unfinished business. (consideration: CR H2383)
- **Apr 15, 2024:** Passed/agreed to in House: On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 382 - 11 (Roll no. 121). (text: CR H2371-2372)
- **Apr 15, 2024:** On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 382 - 11 (Roll no. 121). (text: CR H2371-2372)
- **Apr 15, 2024:** Motion to reconsider laid on the table Agreed to without objection.
- **Dec 19, 2023:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 118-331.
- **Dec 19, 2023:** Placed on the Union Calendar, Calendar No. 270.
- **Nov 30, 2023:** Committee Consideration and Mark-up Session Held
- **Nov 30, 2023:** Ordered to be Reported in the Nature of a Substitute (Amended) by the Yeas and Nays: 41 - 0.
- **Nov 14, 2023:** Introduced in House
- **Nov 14, 2023:** Referred to the House Committee on Ways and Means.