

**AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO H.R. 8291  
OFFERED BY MR. SMITH OF MISSOURI**

Strike all after the enacting clause and insert the following:

**1 SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “End Zuckerbucks  
3 Act”.

**4 SEC. 2. 501(c)(3) ORGANIZATIONS PROHIBITED FROM PRO-  
5 VIDING DIRECT OR INDIRECT FUNDING FOR  
6 ELECTION ADMINISTRATION.**

7 (a) IN GENERAL.—Section 501(c)(3) of the Internal  
8 Revenue Code of 1986 is amended—

9 (1) by striking “and which does not partici-  
10 pate” and inserting “which does not participate”,  
11 and

12 (2) by striking the period at the end and insert-  
13 ing “and which does not provide direct funding to  
14 any State or unit of local government for the pur-  
15 pose of the administration of elections for public of-  
16 fice or any funding to any State or unit of local gov-  
17 ernment in a case in which it is reasonable to expect  
18 such funding will be used for the purpose of the ad-

1       ministration of elections for public office (except  
2       with respect to the donation of space to a State or  
3       unit of local government to be used as a polling  
4       place in an election for public office).”.

5       (b) **EFFECTIVE DATE.**—The amendments made by  
6 this section shall apply to taxable years beginning after  
7 December 31, 2024.

