

**AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO H.R. 8293  
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 “American Donor Pri-  
3 vacy and Foreign Funding Transparency Act”.

**4 SEC. 2. ANNUAL DISCLOSURE OF DATA ON CONTRIBUTIONS  
5 RECEIVED BY TAX-EXEMPT ORGANIZATIONS  
6 FROM FOREIGN SOURCES.**

7       (a) REPORTING REQUIREMENT.—Section 6033 of the  
8 Internal Revenue Code of 1986 is amended by redesignig-  
9 nating subsection (o) as subsection (p) and by inserting  
10 after subsection (n) the following new subsection:

11       “(o) CONTRIBUTIONS RECEIVED FROM FOREIGN  
12 SOURCES.—

13               “(1) IN GENERAL.—Every specified tax exempt  
14 organization shall include in the return required to  
15 be filed under subsection (a)(1) the following infor-  
16 mation:

17                       “(A) The aggregate amount of contribu-  
18 tions received from foreign nationals (as defined

1 in section 319(b) of the Federal Election Cam-  
2 paign Act of 1971 (52 U.S.C. 30121(b)) dur-  
3 ing the taxable year.

4 “(B) The aggregate amount described in  
5 subparagraph (A) stated separately with respect  
6 to each foreign country with respect to which  
7 any such contribution was received.

8 “(2) IDENTIFICATION OF FOREIGN COUNTRY OF  
9 CONTRIBUTION.—For purposes of this subsection,  
10 the foreign country with respect to which a contribu-  
11 tion is received is—

12 “(A) in the case of a contribution made by  
13 an individual, each foreign country of which  
14 such individual is a citizen, and

15 “(B) in the case of any other contribution,  
16 the foreign country under the laws of which the  
17 person making such contribution was created or  
18 organized.

19 “(3) SPECIFIED TAX EXEMPT ORGANIZATION.—  
20 For purposes of this subsection, the term ‘specified  
21 tax exempt organization’ means, with respect to any  
22 taxable year, any organization described in section  
23 501(c) which is required to file an annual return  
24 under subsection (a)(1) for such taxable year if—

1           “(A) the gross receipts of such organiza-  
2           tion for such taxable year equal or exceed  
3           \$200,000, or

4           “(B) the assets of such organization (de-  
5           termined as of the close of such taxable year)  
6           equal or exceed \$500,000.”.

7           (b) PUBLIC DISCLOSURE.—Section 6104 of such  
8 Code is amended by adding at the end the following new  
9 subsection:

10          “(e) PUBLIC DISCLOSURE OF CERTAIN INFORMA-  
11 TION.—The Secretary shall make publicly available in a  
12 searchable database the following information:

13           “(1) The information furnished under section  
14           6033(o) of the Internal Revenue Code of 1986.

15           “(2) The name of the organization furnishing  
16           the information described in paragraph (1).”.

17          (c) EFFECTIVE DATE.—The amendments made by  
18 this section shall apply to returns filed for taxable years  
19 beginning after the date of the enactment of this Act.

20 **SEC. 3. PROTECTING PRIVACY OF DONORS TO TAX-EXEMPT**  
21 **ORGANIZATIONS.**

22          (a) RESTRICTIONS ON COLLECTION OF DONOR IN-  
23 FORMATION.—

24           (1) RESTRICTIONS.—An entity of the Federal  
25 Government may not collect or require the submis-

1 sion of information on the identification of any  
2 donor to a tax-exempt organization.

3 (2) EXCEPTIONS.—Paragraph (1) shall not  
4 apply to the following:

5 (A) The Internal Revenue Service, acting  
6 lawfully pursuant to section 6033 of the Inter-  
7 nal Revenue Code of 1986 or any successor pro-  
8 vision.

9 (B) The Secretary of the Senate and the  
10 Clerk of the House of Representatives, acting  
11 lawfully pursuant to section 3 of the Lobbying  
12 Disclosure Act of 1995 (2 U.S.C. 1604).

13 (C) The Federal Election Commission, act-  
14 ing lawfully pursuant to section 510 of title 36,  
15 United States Code.

16 (D) An entity acting pursuant to a lawful  
17 order of a court or administrative body which  
18 has the authority under law to direct the entity  
19 to collect or require the submission of the infor-  
20 mation, but only to the extent permitted by the  
21 lawful order of such court or administrative  
22 body.

23 (b) RESTRICTIONS ON RELEASE OF DONOR INFOR-  
24 MATION.—

1           (1) RESTRICTIONS.—An entity of the Federal  
2           Government may not disclose to the public informa-  
3           tion revealing the identification of any donor to a  
4           tax-exempt organization.

5           (2) EXCEPTIONS.—Paragraph (1) does not  
6           apply to the following:

7                   (A) The Internal Revenue Service, acting  
8                   lawfully pursuant to section 6104 of the Inter-  
9                   nal Revenue Code of 1986 or any successor pro-  
10                  vision.

11                  (B) The Secretary of the Senate and the  
12                  Clerk of the House of Representatives, acting  
13                  lawfully pursuant to section 3 of the Lobbying  
14                  Disclosure Act of 1995 (2 U.S.C. 1604).

15                  (C) The Federal Election Commission, act-  
16                  ing lawfully pursuant to section 510 of title 36,  
17                  United States Code.

18                  (D) An entity acting pursuant to a lawful  
19                  order of a court or administrative body which  
20                  has the authority under law to direct the entity  
21                  to disclose the information, but only to the ex-  
22                  tent permitted by the lawful order of such court  
23                  or administrative body.

24                  (E) An entity which discloses the informa-  
25                  tion as authorized by the organization.

1           (c) TAX-EXEMPT ORGANIZATION DEFINED.—In this  
2 section, a “tax-exempt organization” means an organiza-  
3 tion which is described in section 501(c) of the Internal  
4 Revenue Code of 1986 and exempt from taxation under  
5 section 501(a) of such Code. Nothing in this subsection  
6 may be construed to treat a political organization under  
7 section 527 of such Code as a tax-exempt organization for  
8 purposes of this section.

9           (d) PENALTIES.—It shall be unlawful for any officer  
10 or employee of the United States, or any former officer  
11 or employee, willfully to disclose to any person, except as  
12 authorized in this section, any information revealing the  
13 identification of any donor to a tax-exempt organization.  
14 Any violation of this section shall be a felony punishable  
15 upon conviction by a fine in any amount not exceeding  
16 \$250,000, or imprisonment of not more than 5 years, or  
17 both, together with the costs of prosecution, and if such  
18 offense is committed by any officer or employee of the  
19 United States, he shall, in addition to any other punish-  
20 ment, be dismissed from office or discharged from employ-  
21 ment upon conviction for such offense.

