

118TH CONGRESS  
2D SESSION

# H. R. 8290

To amend the Internal Revenue Code of 1986 to require the public disclosure of grants made by certain tax-exempt organizations to foreign entities.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 8, 2024

Mr. SMUCKER introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to require the public disclosure of grants made by certain tax-exempt organizations to foreign entities.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Foreign Grant Report-  
5 ing Act”.

6 **SEC. 2. DISCLOSURE OF GRANTS MADE BY CERTAIN TAX-**  
7 **EXEMPT ORGANIZATIONS TO FOREIGN ENTI-**  
8 **TIES.**

9 (a) IN GENERAL.—Section 6033 of the Internal Rev-  
10 enue Code of 1986 is amended by redesignating subsection

1 (o) as subsection (p) and by inserting after subsection (n)  
2 the following new subsection:

3 “(o) REQUIREMENT TO REPORT CERTAIN INFORMA-  
4 TION WITH RESPECT TO GRANTS TO FOREIGN ENTI-  
5 TIES.—

6 “(1) IN GENERAL.—If an organization de-  
7 scribed in section 501(c) which files an annual re-  
8 turn under subsection (a) is required to include in  
9 such return information regarding any grant or  
10 other assistance provided by such organization to  
11 any foreign entity, such organization shall include in  
12 such return (in addition to the information so re-  
13 quired to be included) the following information:

14 “(A) The name and address of such for-  
15 eign entity.

16 “(B) The aggregate amount of such grants  
17 or other assistance provided to such foreign en-  
18 tity during the year.

19 “(C) Whether such foreign entity is de-  
20 scribed in each of the following clauses:

21 “(i) An entity recognized as a charity  
22 by the foreign country in which such entity  
23 is organized.

1           “(ii) An organization described in sec-  
2           tion 501(c)(3) and exempt from tax under  
3           section 501(a).

4           “(iii) An organization with respect to  
5           which the organization making the return  
6           under subsection (a) has made a good faith  
7           determination that the foreign entity is an  
8           organization described in section  
9           4945(d)(4)(A).

10           “(iv) An organization which is not de-  
11           scribed in clause (i), (ii), or (iii).

12           “(2) FOREIGN ENTITY.—For purposes of this  
13           subsection, the term ‘foreign entity’ means any orga-  
14           nization or entity created or organized outside the  
15           United States. For purposes of the preceding sen-  
16           tence, the term ‘United States’ includes the posses-  
17           sions of the United States.

18           “(3) INDIRECT CONTRIBUTIONS.—In the case  
19           of any grant or other contribution made indirectly to  
20           any foreign entity, the information required to be re-  
21           ported under paragraph (1) shall be reported with  
22           respect to each person to which such grant or other  
23           contribution is made directly or indirectly.”.

24           (b) EFFECTIVE DATE.—The amendments made by  
25           this subsection shall apply to returns filed for taxable

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1 years beginning after the date of the enactment of this  
2 Act.

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