

118TH CONGRESS
2D SESSION

H. R. 8293

To amend the Internal Revenue Code of 1986 to provide for the public reporting of data on certain contributions received by tax-exempt organizations from foreign sources, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 8, 2024

Mr. SCHWEIKERT introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Accountability, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to provide for the public reporting of data on certain contributions received by tax-exempt organizations from foreign sources, and for other purposes.

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 “American Donor Pri-
5 vacy and Foreign Funding Transparency Act”.

1 **SEC. 2. ANNUAL DISCLOSURE OF DATA ON CONTRIBUTIONS**
2 **RECEIVED BY TAX-EXEMPT ORGANIZATIONS**
3 **FROM FOREIGN SOURCES.**

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

8 “(o) CONTRIBUTIONS RECEIVED FROM FOREIGN
9 SOURCES.—

10 “(1) IN GENERAL.—Every organization de-
11 scribed in section 501(c) which is required to file an
12 annual return under subsection (a)(1) for any tax-
13 able year shall include in such return the following
14 information with respect to contributions from a for-
15 eign source during such taxable year:

16 “(A) Whether the organization accepted
17 any such contributions.

18 “(B) The aggregate amount of all such
19 contributions received (if any).

20 “(C) The country of citizenship or prin-
21 cipal place of business (as the case may be) of
22 any foreign source making such a contribution
23 to the organization.

24 “(D) The aggregate amount of contribu-
25 tions received, grouped by source country.

1 “(2) DEFINITIONS.—For purposes of this sub-
2 section—

3 “(A) FOREIGN SOURCE.—The term ‘for-
4 eign source’ means—

5 “(i) any foreign principal (as defined
6 in section 1 of the Foreign Agents Reg-
7 istration Act of 1938 (22 U.S.C. 611), ex-
8 cept that such term shall not include any
9 individual if it is established that such in-
10 dividual is a citizen of the United States),
11 and

12 “(ii) any agent of a foreign principal
13 (as defined in such section 1, determined
14 by only treating foreign principals (within
15 the meaning of clause (i) of this subpara-
16 graph) as foreign principals).

17 “(B) SOURCE COUNTRY.—The term
18 ‘source country’ means the country of citizen-
19 ship or principal place of business (as the case
20 may be) of a foreign source.”.

21 (b) PUBLIC DISCLOSURE.—Section 6104 of such
22 Code is amended by adding at the end the following new
23 subsection:

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

4 “(1) The information furnished under section
5 6033(o) of the Internal Revenue Code of 1986.

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

8 (c) EFFECTIVE DATE.—The amendments made by
9 this subsection shall apply to returns filed for taxable
10 years beginning after the date of the enactment of this
11 Act.

12 **SEC. 3. PROTECTING PRIVACY OF DONORS TO TAX-EXEMPT**
13 **ORGANIZATIONS.**

14 (a) RESTRICTIONS ON COLLECTION OF DONOR IN-
15 FORMATION.—

16 (1) RESTRICTIONS.—An entity of the Federal
17 Government may not collect or require the submis-
18 sion of information on the identification of any
19 donor to a tax-exempt organization.

20 (2) EXCEPTIONS.—Paragraph (1) shall not
21 apply to the following:

22 (A) The Internal Revenue Service, acting
23 lawfully pursuant to section 6033 of the Inter-
24 nal Revenue Code of 1986 or any successor pro-
25 vision.

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

5 (C) The Federal Election Commission, act-
6 ing lawfully pursuant to section 510 of title 36,
7 United States Code.

8 (D) An entity acting pursuant to a lawful
9 order of a court or administrative body which
10 has the authority under law to direct the entity
11 to collect or require the submission of the infor-
12 mation, but only to the extent permitted by the
13 lawful order of such court or administrative
14 body.

15 (b) RESTRICTIONS ON RELEASE OF DONOR INFOR-
16 MATION.—

17 (1) RESTRICTIONS.—An entity of the Federal
18 government may not disclose to the public informa-
19 tion revealing the identification of any donor to a
20 tax-exempt organization.

21 (2) EXCEPTIONS.—Paragraph (1) does not
22 apply to the following:

23 (A) The Internal Revenue Service, acting
24 lawfully pursuant to section 6104 of the Inter-

1 nal Revenue Code of 1986 or any successor pro-
2 vision.

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

7 (C) The Federal Election Commission, act-
8 ing lawfully pursuant to section 510 of title 36,
9 United States Code.

10 (D) An entity acting pursuant to a lawful
11 order of a court or administrative body which
12 has the authority under law to direct the entity
13 to disclose the information, but only to the ex-
14 tent permitted by the lawful order of such court
15 or administrative body.

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

18 (c) TAX-EXEMPT ORGANIZATION DEFINED.—In this
19 section, a “tax-exempt organization” means an organiza-
20 tion which is described in section 501(c) of the Internal
21 Revenue Code of 1986 and exempt from taxation under
22 section 501(a) of such Code. Nothing in this subsection
23 may be construed to treat a political organization under
24 section 527 of such Code as a tax-exempt organization for
25 purposes of this section.

1 (d) PENALTIES.—It shall be unlawful for any officer
2 or employee of the United States, or any former officer
3 or employee, willfully to disclose to any person, except as
4 authorized in this section, any information revealing the
5 identification of any donor to a tax-exempt organization.
6 Any violation of this section shall be a felony punishable
7 upon conviction by a fine in any amount not exceeding
8 \$250,000, or imprisonment of not more than 5 years, or
9 both, together with the costs of prosecution, and if such
10 offense is committed by any officer or employee of the
11 United States, he shall, in addition to any other punish-
12 ment, be dismissed from office or discharged from employ-
13 ment upon conviction for such offense.

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