

118TH CONGRESS  
2D SESSION

# H. R. 8314

To amend the Internal Revenue Code of 1986 to impose penalties with respect to contributions to political committees from certain tax exempt organizations that receive contributions from foreign nationals.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 8, 2024

Ms. MALLIOTAKIS 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 impose penalties with respect to contributions to political committees from certain tax exempt organizations that receive contributions from foreign nationals.

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 “No Foreign Election  
5 Interference Act”.

1 **SEC. 2. PENALTIES WITH RESPECT TO CONTRIBUTIONS TO**  
2 **POLITICAL COMMITTEES FROM CERTAIN TAX**  
3 **EXEMPT ORGANIZATIONS THAT ACCEPT CON-**  
4 **TRIBUTIONS FROM FOREIGN NATIONALS.**

5 (a) IN GENERAL.—Part I of subchapter B of chapter  
6 68 of the Internal Revenue Code of 1986 is amended by  
7 adding at the end the following new section:

8 **“SEC. 6720D. CONTRIBUTIONS TO POLITICAL COMMITTEES**  
9 **FROM CERTAIN TAX EXEMPT ORGANIZA-**  
10 **TIONS THAT ACCEPT CONTRIBUTIONS FROM**  
11 **FOREIGN NATIONALS.**

12 “(a) IN GENERAL.—Any specified tax exempt organi-  
13 zation that makes any disqualified political committee con-  
14 tribution shall pay a penalty equal to twice the amount  
15 of such contribution.

16 “(b) DISQUALIFIED POLITICAL COMMITTEE CON-  
17 TRIBUTION.—For purposes of this section—

18 “(1) IN GENERAL.—The term ‘disqualified po-  
19 litical committee contribution’ means, with respect to  
20 any organization described in section 501(c), any  
21 contribution made by such organization to a political  
22 committee (as defined in section 301 of the Federal  
23 Election Campaign Act of 1971 (52 U.S.C. 30101))  
24 if such organization received, during any testing pe-  
25 riod, any contribution or gift (within the meaning of  
26 section 6033(b)(5)) from a foreign national (as de-

1        fined in section 319(b) of the Federal Election Cam-  
2        paign Act of 1971 (52 U.S.C. 30121(b)).

3            “(2) TESTING PERIOD.—The term ‘testing pe-  
4        riod’ means, with respect to any contribution by an  
5        organization described in section 501(c), the 8-year  
6        period ending on the date of such contribution, ex-  
7        cept that such period shall not include any period  
8        before the date of the enactment of this section.

9            “(c) SPECIFIED TAX EXEMPT ORGANIZATION.—For  
10       purposes of this section—

11            “(1) IN GENERAL.—The term ‘specified tax ex-  
12        empt organization’ means any organization described  
13        in section 501(c) and exempt from tax under section  
14        501(a).

15            “(2) COORDINATION WITH REVOCATION OF TAX  
16        EXEMPT STATUS BY REASON OF MAKING DISQUALI-  
17        FIED POLITICAL COMMITTEE CONTRIBUTIONS.—An  
18        organization which is not exempt from tax under  
19        section 501(a) solely by reason of section 501(s)  
20        shall be treated for purposes of paragraph (1) of  
21        this subsection as exempt from tax under section  
22        501(a) with respect to the application of this section  
23        to the first 3 disqualified political committee con-  
24        tributions of such organization.”.

1 (b) REVOCATION OF EXEMPT STATUS UPON THIRD  
2 DISQUALIFIED POLITICAL COMMITTEE CONTRIBUTION.—  
3 Section 501 of the Internal Revenue Code of 1986 is  
4 amended by adding at the end the following new sub-  
5 section:

6 “(s) REVOCATION OF EXEMPT STATUS OF CERTAIN  
7 ORGANIZATIONS THAT ACCEPT CONTRIBUTIONS FROM  
8 FOREIGN NATIONALS AND MAKE CONTRIBUTIONS TO PO-  
9 LITICAL COMMITTEES.—Any organization described in  
10 subsection (c) which makes more than 2 disqualified polit-  
11 ical committee contributions (as defined in section  
12 6720D(b)) shall not be exempt from taxation under sub-  
13 section (a) for any taxable year ending on or after the  
14 date of the third such contribution.”.

15 (c) EFFECTIVE DATE.—The amendments made by  
16 this subsection shall apply with respect to contributions  
17 made on or after January 1, 2025, by organizations de-  
18 scribed in section 501(c) of the Internal Revenue Code of  
19 1986.

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