

HOUSE BILL 1710

By VanHuss

AN ACT to amend Tennessee Code Annotated, Title 48,
Chapter 101, Part 5, relative to charitable
organizations.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 48-101-502(a), is amended by adding the following language as a new subdivision:

() An organization exempt from federal income taxation under § 501(c)(4) of the Internal Revenue Code, codified as 26 U.S.C. § 501(c)(4), and which files with the secretary of state a written statement signed by an officer, director, or other responsible party, that the organization is a tax exempt § 501(c)(4) entity that substantially operates as an advocacy organization. For purposes of this subdivision, "advocacy organization" means an organization in which a substantial part of the organization's activities involve attempting to influence legislation or other government action. An organization shall be regarded as attempting to influence legislation or other government action if the organization:

(A) Contacts, or urges the public to contact, members of a legislative or other government body for the purpose of proposing, supporting, or opposing legislation, executive orders, administrative rules, or other government action;

(B) Advocates for the adoption or rejection of legislation, executive orders, administrative rules, or other government action; or

(C) Employs lobbyists.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.