

115TH CONGRESS  
1ST SESSION

# H. R. 2338

To amend the Internal Revenue Code of 1986 to prohibit 501(c)(4) entities from participating in, or intervening in (including the publishing or distributing of statements), any political campaign.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 3, 2017

Ms. MICHELLE LUJAN GRISHAM of New Mexico 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 prohibit 501(c)(4) entities from participating in, or intervening in (including the publishing or distributing of statements), any political campaign.

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 “501(c)(4) Reform Act  
5       of 2017”.

1 **SEC. 2. 501(c)(4) ENTITIES PROHIBITED FROM PARTICI-**  
2 **PATING IN, OR INTERVENING IN (INCLUDING**  
3 **THE PUBLISHING OR DISTRIBUTING OF**  
4 **STATEMENTS), POLITICAL CAMPAIGNS.**

5 (a) **IN GENERAL.**—Section 501(c)(4) of the Internal  
6 Revenue Code of 1986 is amended by adding at the end  
7 the following:

8 “(C) Subparagraph (A) shall not apply to  
9 an entity if the entity participates in, or inter-  
10 venes in (including the publishing or distrib-  
11 uting of statements), any political campaign on  
12 behalf of (or in opposition to) any candidate for  
13 public office.”.

14 (b) **EFFECTIVE DATE.**—The amendment made by  
15 subsection (a) shall apply to taxable years beginning after  
16 the date of the enactment of this Act.

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