

114TH CONGRESS
1ST SESSION

H. R. 3485

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.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 10, 2015

Ms. MICHELLE LUJAN GRISHAM of New Mexico introduced the following bill;
which was referred to the Committee on Ways and Means

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 2015”.

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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