

118TH CONGRESS
1ST SESSION

H. R. 4471

To prohibit an entity of the Federal Government from collecting or requiring the submission of information on the identification of any donor to a tax-exempt organization, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JULY 6, 2023

Mr. ARMSTRONG introduced the following bill; which was referred to the Committee on Oversight and Accountability

A BILL

To prohibit an entity of the Federal Government from collecting or requiring the submission of information on the identification of any donor to a tax-exempt organization, 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 “Speech Privacy Act
5 of 2023”.

1 **SEC. 2. PROTECTING PRIVACY OF DONORS TO TAX-EXEMPT**
2 **ORGANIZATIONS.**

3 (a) RESTRICTIONS ON COLLECTION OF DONOR IN-
4 FORMATION.—

5 (1) RESTRICTIONS.—An entity of the Federal
6 Government may not collect or require the submis-
7 sion of information on the identification of any
8 donor to a tax-exempt organization.

9 (2) EXCEPTIONS.—Paragraph (1) does not
10 apply to the following:

11 (A) The Internal Revenue Service, acting
12 lawfully pursuant to section 6033 of the Inter-
13 nal Revenue Code of 1986 or any successor pro-
14 vision.

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

19 (C) The Federal Election Commission, act-
20 ing lawfully pursuant to section 510 of title 36,
21 United States Code.

22 (D) An entity acting pursuant to a lawful
23 order of a court or administrative body which
24 has the authority under law to direct the entity
25 to collect or require the submission of the infor-
26 mation, but only to the extent permitted by the

1 lawful order of such court or administrative
2 body.

3 (b) RESTRICTIONS ON RELEASE OF DONOR INFOR-
4 MATION.—

5 (1) RESTRICTIONS.—An entity of the Federal
6 Government may not disclose to the public informa-
7 tion revealing the identification of any donor to a
8 tax-exempt organization.

9 (2) EXCEPTIONS.—Paragraph (1) does not
10 apply to the following:

11 (A) The Internal Revenue Service, acting
12 lawfully pursuant to section 6104 of the Inter-
13 nal Revenue Code of 1986 or any successor pro-
14 vision.

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

19 (C) The Federal Election Commission, act-
20 ing lawfully pursuant to section 510 of title 36,
21 United States Code.

22 (D) An entity acting pursuant to a lawful
23 order of a court or administrative body which
24 has the authority under law to direct the entity
25 to disclose the information, but only to the ex-

1 tent permitted by the lawful order of such court
2 or administrative body.

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

5 (c) TAX-EXEMPT ORGANIZATION DEFINED.—In this
6 section, a “tax-exempt organization” means an organiza-
7 tion which is described in section 501(c) of the Internal
8 Revenue Code of 1986 and is exempt from taxation under
9 section 501(a) of such Code. Nothing in this subsection
10 may be construed to treat a political organization under
11 section 527 of such Code as a tax-exempt organization for
12 purposes of this section.

13 (d) PENALTIES.—It shall be unlawful for any officer
14 or employee of the United States, or any former officer
15 or employee, willfully to disclose to any person, except as
16 authorized in this section, any information revealing the
17 identification of any donor to a tax-exempt organization.
18 Any violation of this section shall be a felony punishable
19 upon conviction by a fine in any amount not exceeding
20 \$250,000, or imprisonment of not more than 5 years, or
21 both, together with the costs of prosecution, and if such
22 offense is committed by any officer or employee of the
23 United States, he shall, in addition to any other punish-

- 1 ment, be dismissed from office or discharged from employ-
- 2 ment upon conviction for such offense.

