

Union Calendar No. 728

118TH CONGRESS
2D SESSION

H. R. 8291

[Report No. 118–892]

To amend the Internal Revenue Code of 1986 to prohibit certain tax-exempt organizations from providing funding for election administration.

IN THE HOUSE OF REPRESENTATIVES

MAY 8, 2024

Ms. TENNEY introduced the following bill; which was referred to the Committee on Ways and Means

DECEMBER 17, 2024

Additional sponsor: Mr. KELLY of Pennsylvania

DECEMBER 17, 2024

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italie*]

[For text of introduced bill, see copy of bill as introduced on May 8, 2024]

A BILL

To amend the Internal Revenue Code of 1986 to prohibit certain tax-exempt organizations from providing funding for election administration.

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 “End Zuckerbucks Act”.*

5 **SEC. 2. 501(c)(3) ORGANIZATIONS PROHIBITED FROM PRO-**
 6 **VIDING DIRECT OR INDIRECT FUNDING FOR**
 7 **ELECTION ADMINISTRATION.**

8 *(a) IN GENERAL.—Section 501(c)(3) of the Internal*
 9 *Revenue Code of 1986 is amended—*

10 *(1) by striking “and which does not participate”*
 11 *and inserting “which does not participate”, and*

12 *(2) by striking the period at the end and insert-*
 13 *ing “and which does not provide direct funding to*
 14 *any State or unit of local government for the purpose*
 15 *of the administration of elections for public office or*
 16 *any funding to any State or unit of local government*
 17 *in a case in which it is reasonable to expect such*
 18 *funding will be used for the purpose of the adminis-*
 19 *tration of elections for public office (except with re-*
 20 *spect to the donation of space to a State or unit of*
 21 *local government to be used as a polling place in an*
 22 *election for public office).”.*

23 *(b) EFFECTIVE DATE.—The amendments made by this*
 24 *section shall apply to taxable years beginning after Decem-*
 25 *ber 31, 2024.*

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