

118TH CONGRESS
2D SESSION

H. R. 9088

To amend the Internal Revenue Code of 1986 to make notices of intent to operate under section 501(c)(4) publicly available in the same manner as applications for exemption from tax.

IN THE HOUSE OF REPRESENTATIVES

JULY 22, 2024

Ms. NORTON 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 make notices of intent to operate under section 501(c)(4) publicly available in the same manner as applications for exemption from tax.

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 “Increased Trans-
5 parency in 501(c)(4) Organizations Act of 2024”.

1 **SEC. 2. DISCLOSURE OF NOTICES OF INTENT TO OPERATE**
2 **UNDER 501(c)(4).**

3 (a) IN GENERAL.—Section 506 of the Internal Rev-
4 enue Code of 1986 is amended by adding at the end the
5 following new subsection:

6 “(g) DISCLOSURE OF NOTICES AND REQUESTS.—
7 Any notice under subsection (a), and any request under
8 subsection (f), shall be treated for purposes of section
9 6104 as an application for exemption from taxation under
10 section 501(a).”.

11 (b) CONFORMING AMENDMENT.—Section 506(f) of
12 such Code is amended by striking the last sentence there-
13 of.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall apply with respect to notices submitted
16 after the date that is 6 months after the date of the enact-
17 ment of this Act.

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