AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 5053
Offered by Mr. Brady of Texas

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.
2 This Act may be cited as the “Preventing IRS Abuse
3 and Protecting Free Speech Act”.
4 SEC. 2. PROHIBITION ON REQUIRING THAT IDENTITY OF
5 CONTRIBUTORS TO 501(C) ORGANIZATIONS
6 BE INCLUDED IN ANNUAL RETURNS.
7 (a) In General.—Section 6033 of the Internal Rev-
8 enue Code of 1986 is amended by redesignating subsection
9 (n) as subsection (o) and by inserting after subsection (m)
10 the following:
11 “(n) IDENTIFYING INFORMATION OF DONORS.—
12 “(1) In General.—For purposes of subsection
13 (a), the Secretary may not require the name, ad-
14 dress, or other identifying information of any con-
15 tributor to any organization described in section
16 501(c) of any amount of any contribution, grant, be-
17 quest, devise, or gift of money or property.
18 “(2) Exceptions.—
“(A) In general.—Paragraph (1) shall not apply—

“(i) to any disclosure required by subsection (a)(2), and

“(ii) with respect to any a contribution, grant, bequest, devise, or gift of money or property made by an officer or director of the organization (or an individual having powers or responsibilities similar to those of officers or directors) or any covered employee.

“(B) Covered employee.—For purposes of this paragraph, the term ‘covered employee’ means any employee (including any former employee) of the organization if the employee is one of the 5 highest compensated employees of the organization for the taxable year.

“(C) Compensation from related organizations.—

“(i) In general.—Compensation of a covered employee by the organization shall include any compensation paid with respect to employment of such employee by any related person or governmental entity.
“(ii) RELATED ORGANIZATIONS.—A person or governmental entity shall be treated as related to the organization if such person or governmental entity—

“(I) controls, or is controlled by, the organization,

“(II) is controlled by one or more persons that control the organization,

“(III) is a supported organization (as defined in section 509(f)(3)) during the taxable year with respect to the organization,

“(IV) is a supporting organization described in section 509(a)(3) during the taxable year with respect to the organization, or

“(V) in the case of an organization that is a voluntary employees’ beneficiary association described in section 501(c)(9), establishes, maintains, or makes contributions to such voluntary employees’ beneficiary association.”.

(b) CONFORMING AMENDMENT.—Section 6033(b)(5) of such Code is amended—
(1) by striking “all”, and
(2) by adding at the end the following: “to the extent not prohibited by subsection (n),”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to returns required to be filed for taxable years ending after the date of the enactment of this Act.