

**Amendment to the Amendment in the Nature of a Substitute to Subtitle I. Budget
Reconciliation Legislative Recommendations Relating to Responsibly Funding Our Priorities
Offered by Mr. Wenstrup of Ohio**

This amendment would remove the 501(c)(3) status for five years for any entity found by the Secretary of the Treasury to have used Federal funds to conduct or support any gain-of-function research involving a potential pandemic pathogen by China, Russia, Iran, or North Korea.
(The Gain of Function Accountability Amendment.)

AMENDMENT

OFFERED BY MR. WENSTRUP OF OHIO

Add at the end of the subtitle I the following:

1 **SEC. 138521. TAX-EXEMPT STATUS FREEZE FOR RESEARCH**
2 **VIOLATIONS.**

3 Any entity the Secretary of the Treasury finds to
4 have used Federal funds to conduct or support any gain-
5 of-function research involving a potential pandemic patho-
6 gen by China, Russia, Iran, or North Korea shall be
7 deemed not to be an organization described in section
8 501(c)(3) of the Internal Revenue Code of 1986 and ex-
9 empt from tax under section 501(a) of such Code for a
10 period of 5 years beginning on the date of such finding.

