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119TH CONGRESS
2D SESSION

H. R. 9722

To amend the Internal Revenue Code of 1986 to ensure fair treatment of certain charitable organizations.

IN THE HOUSE OF REPRESENTATIVES

JULY 16, 2026

Mr. MOORE of Utah (for himself, Mr. CLINE, Ms. TENNEY, Mr. OWENS, Mr. MORAN, Mr. GROTHMAN, Mr. KENNEDY of Utah, and Ms. MALOY) introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to ensure fair treatment of certain charitable organizations.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Fair Treatment of Religious Organizations Act of 2026".

SEC. 2. DETERMINATION OF RELIGIOUS PURPOSE FOR PURPOSES OF TAX-EXEMPT STATUS.

(a) IN GENERAL.—Section 501 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

"(s) DETERMINATION OF RELIGIOUS PURPOSE.—For purposes of this section—

"(1) a religious belief or practice concerning marriage, sexuality, or gender identity shall not be treated as being inconsistent with law or public policy, and

"(2) a belief shall not fail to be treated as a religious belief merely because such belief is not compelled by or central to a system of religion.".

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2025.

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