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119TH CONGRESS
2D SESSION

H. R. 9772

To amend the Internal Revenue Code of 1986 to require disclosure by certain tax-exempt organizations of information relating to foreign contributions to such organizations.

IN THE HOUSE OF REPRESENTATIVES

JULY 18, 2026

Mr. SCHWEIKERT 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 require disclosure by certain tax-exempt organizations of information relating to foreign contributions to such 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 ''Foreign Funding Transparency Act''.

SEC. 2. ANNUAL DISCLOSURE OF DATA ON CONTRIBUTIONS RECEIVED BY TAX-EXEMPT ORGANIZATIONS FROM FOREIGN SOURCES.

(a) REPORTING REQUIREMENT.—Section 6033 of the Internal Revenue Code of 1986 is amended by redesignating subsection (p) as subsection (q) and by inserting after subsection (o) the following new subsection:

"(p) CONTRIBUTIONS RECEIVED FROM FOREIGN SOURCES.—

"(1) IN GENERAL.—Every specified tax exempt organization shall include on the return required under subsection (a) the following information:

"(A) The aggregate amount of contributions received from foreign nationals (as defined in section 319(b) of the Federal Election Campaign Act of 1971) during the taxable year.

"(B) The aggregate amount of contributions received from foreign nationals (as so defined) stated separately with respect to each foreign country of concern (as defined in section 10612 of the Research and Development, Competition, and Innovation Act) during the taxable year.

"(2) IDENTIFICATION OF FOREIGN COUNTRY OF CONTRIBUTION.—For purposes of this subsection, the foreign country with respect to which a contribution is received is—

"(A) in the case of a contribution made by an individual, each foreign country of which such individual is a citizen, and

"(B) in the case of any other contribution, the foreign country under the laws of which the person making such contribution was created or organized.

"(3) SPECIFIED TAX EXEMPT ORGANIZATION.—For purposes of this subsection, the term 'specified tax exempt organization' means, with respect to any taxable year, any organization described in section 501(c) if—

"(A) the gross receipts of such organization for the preceding taxable year equal or exceed $200,000, or

"(B) the assets of such organization (determined as of the close of such preceding taxable year) equal or exceed $500,000.

"(4) RELIANCE ON REPRESENTATION.—For purposes of this subsection, an organization may rely on the representation of a donor as to the nationality of such donor unless such organization knows or should have known that such representation is false.

"(5) REGULATIONS.—The Secretary may require specified tax exempt organizations to collect such information from foreign nationals who make contributions to such organizations at such time and in such manner as the Secretary determines appropriate for the purposes of this subsection.".

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to returns filed for taxable years beginning after the date that is 1 year after the date of the enactment of this Act.

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