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(Original Signature of Member)

117TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to provide for the public reporting of certain contributions received by charitable organizations from foreign governments and foreign political parties.

IN THE HOUSE OF REPRESENTATIVES

Mr. GOODEN of Texas introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to provide for the public reporting of certain contributions received by charitable organizations from foreign governments and foreign political parties.

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 “Think Tank and Non-
5 profit Foreign Influence Disclosure Act”.

1 **SEC. 2. ANNUAL DISCLOSURE OF CONTRIBUTIONS FROM**
2 **FOREIGN GOVERNMENTS AND POLITICAL**
3 **PARTIES BY CERTAIN TAX-EXEMPT ORGANI-**
4 **ZATIONS.**

5 (a) REPORTING REQUIREMENT.—Section 6033(b) of
6 the Internal Revenue Code of 1986 is amended by striking
7 “and” at the end of paragraph (15), by redesignating
8 paragraph (16) as paragraph (17) and by inserting after
9 paragraph (15) the following new paragraph:

10 “(16) with respect to each government of a for-
11 eign country (within the meaning of section 1(e) of
12 the Foreign Agents Registration Act of 1938 (22
13 U.S.C. 611(e))) and each foreign political party
14 (within the meaning of section 1(f) of such Act (22
15 U.S.C. 611(f)) which made aggregate contributions
16 and gifts to the organization during the year in ex-
17 cess of \$50,000, the name of such government or
18 political party and such aggregate amount, and”.

19 (b) PUBLIC DISCLOSURE.—Section 6104 of such
20 Code is amended by adding at the end the following new
21 subsection:

22 “(e) PUBLIC DISCLOSURE OF CERTAIN INFORMA-
23 TION.—The Secretary shall make publicly available in a
24 searchable database the following information:

1 “(1) The information furnished under section
2 6033(b)(16) of the Internal Revenue Code of 1986,
3 as amended by this section.

4 “(2) The name of the organization furnishing
5 the information described in paragraph (1).

6 “(3) The aggregate amount reported under
7 such section as having been received as contributions
8 or gifts in each year from foreign governments, po-
9 litical parties, and individuals.

10 “(4) The aggregate amount reported under
11 such section as having been received as contributions
12 or gifts in each year from—

13 “(A) China, the Chinese Communist Party,
14 Chinese Communist Party officials, and State-
15 owned Chinese entities,

16 “(B) Russia, Russian officials, and State-
17 owned Russian entities, and

18 “(C) persons identified pursuant to the
19 Specially Designated Nationals and Blocked
20 Persons List (SDN) Human Readable Lists.”.

21 (c) REPORT.—Not later than 180 days after the date
22 of the enactment of this Act, the Secretary of the Treas-
23 ury, after consultation with the Secretary of State, shall
24 issue a report to Congress (including to the Committee
25 on Financial Services, and the Committee on Foreign Af-

1 fairs, of the House of Representatives) on the foreign in-
2 fluence of tax-exempt organizations. Such report shall in-
3 clude a focus on—

4 (1) the role of foreign influence in—

5 (A) funding of tax-exempt organizations to
6 influence the United States energy sector, in-
7 cluding the funding of environmental groups in
8 the United States with the aim of disrupting
9 the United States energy industry and influ-
10 encing public opinion of the oil and gas indus-
11 try,

12 (B) funding of tax-exempt organizations
13 that directly or indirectly route to terrorist
14 groups and where a charitable organization
15 knowingly or intentionally provides logistical
16 services, recruitment, or otherwise facilitated
17 support to a terrorist group in a conflict zone,
18 and

19 (2) funding from—

20 (A) China, the Chinese Communist Party,
21 Chinese Communist Party officials, and State-
22 owned Chinese entities,

23 (B) Russia, Russian officials, and State-
24 owned Russian entities, and

1 (C) persons identified pursuant to Spe-
2 cially Designated Nationals and Blocked Per-
3 sons List (SDN) Human Readable Lists.

4 (d) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to returns filed for taxable years
6 beginning after the date of the enactment of this Act.