

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 8314
OFFERED BY MR. SMITH OF MISSOURI**

Strike all after the enacting clause and insert the following:

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “No Foreign Election
3 Interference Act”.

4 **SEC. 2. PENALTIES WITH RESPECT TO CONTRIBUTIONS TO
5 POLITICAL COMMITTEES FROM CERTAIN TAX
6 EXEMPT ORGANIZATIONS THAT ACCEPT CON-
7 TRIBUTIONS FROM FOREIGN NATIONALS.**

8 (a) IN GENERAL.—Part I of subchapter B of chapter
9 68 of the Internal Revenue Code of 1986 is amended by
10 adding at the end the following new section:

11 **“SEC. 6720D. CONTRIBUTIONS TO POLITICAL COMMITTEES
12 FROM CERTAIN TAX EXEMPT ORGANIZA-
13 TIONS THAT ACCEPT CONTRIBUTIONS FROM
14 FOREIGN NATIONALS.**

15 “(a) IN GENERAL.—Any specified tax exempt organi-
16 zation that makes any disqualified political committee con-
17 tribution shall pay a penalty equal to twice the amount
18 of such contribution.

1 “(b) DISQUALIFIED POLITICAL COMMITTEE CON-
2 TRIBUTION.—For purposes of this section—

3 “(1) IN GENERAL.—The term ‘disqualified po-
4 litical committee contribution’ means, with respect to
5 any organization described in section 501(c), any
6 contribution made by such organization to a political
7 committee (as defined in section 301 of the Federal
8 Election Campaign Act of 1971 (52 U.S.C. 30101))
9 if such organization received, during any testing pe-
10 riod, any contribution or gift (within the meaning of
11 section 6033(b)(5)) from a foreign national (as de-
12 fined in section 319(b) of the Federal Election Cam-
13 paign Act of 1971 (52 U.S.C. 30121(b))).

14 “(2) TESTING PERIOD.—The term ‘testing pe-
15 riod’ means, with respect to any contribution by an
16 organization described in section 501(c), the 8-year
17 period ending on the date of such contribution, ex-
18 cept that such period shall not include any period
19 before the date of the enactment of this section.

20 “(c) SPECIFIED TAX EXEMPT ORGANIZATION.—For
21 purposes of this section—

22 “(1) IN GENERAL.—The term ‘specified tax ex-
23 empt organization’ means, with respect to any tax-
24 able year, any organization described in section

1 501(c) and exempt from tax under section 501(a)
2 if—

3 “(A) the gross receipts of such organiza-
4 tion for such taxable year equal or exceed
5 \$200,000, or

6 “(B) the assets of such organization (de-
7 termined as of the close of such taxable year)
8 equal or exceed \$500,000.

9 “(2) COORDINATION WITH REVOCATION OF TAX
10 EXEMPT STATUS BY REASON OF MAKING DISQUALI-
11 FIED POLITICAL COMMITTEE CONTRIBUTIONS.—An
12 organization which is not exempt from tax under
13 section 501(a) solely by reason of section 501(s)
14 shall be treated for purposes of paragraph (1) of
15 this subsection as exempt from tax under section
16 501(a) with respect to the application of this section
17 to the first 3 disqualified political committee con-
18 tributions of such organization.”.

19 (b) REVOCATION OF EXEMPT STATUS UPON THIRD
20 DISQUALIFIED POLITICAL COMMITTEE CONTRIBUTION.—
21 Section 501 of the Internal Revenue Code of 1986 is
22 amended by adding at the end the following new sub-
23 section:

24 “(s) REVOCATION OF EXEMPT STATUS OF CERTAIN
25 ORGANIZATIONS THAT ACCEPT CONTRIBUTIONS FROM

1 FOREIGN NATIONALS AND MAKE CONTRIBUTIONS TO PO-
2 LITICAL COMMITTEES.—Any organization described in
3 subsection (c) which makes more than 2 disqualified polit-
4 ical committee contributions (as defined in section
5 6720D(b)) shall not be exempt from taxation under sub-
6 section (a) for any taxable year ending on or after the
7 date of the third such contribution.”.

8 (c) EFFECTIVE DATE.—The amendments made by
9 this section shall apply with respect to contributions made
10 on or after January 1, 2025, by organizations described
11 in section 501(c) of the Internal Revenue Code of 1986.

