Suspend the Rules and Pass the Bill, H.R. 5443, with an Amendment
(The amendment strikes all after the enacting clause and inserts a new text)

115TH CONGRESS
2D Session

H. R. 5443

To amend the Internal Revenue Code of 1986 to require electronic filing of the annual returns of exempt organizations and provide for making such returns available for public inspection.

IN THE HOUSE OF REPRESENTATIVES

APRIL 10, 2018

Mr. KELLY of Pennsylvania (for himself and Mrs. MURPHY of Florida) 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 electronic filing of the annual returns of exempt organizations and provide for making such returns available for public inspection.

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

SECTION 1. MANDATORY ELECTRONIC FILING FOR AN-
NUAL RETURNS OF EXEMPT ORGANIZATIONS.

(a) In General.—Section 6033 of the Internal Rev-

enue Code of 1986 is amended by redesignating subsection
(n) as subsection (o) and by inserting after subsection (m) the following new subsection:

“(n) **MANDATORY ELECTRONIC FILING.**—Any organization required to file a return under this section shall file such return in electronic form.”.

(b) **INSPECTION OF ELECTRONICALLY FILED ANNUAL RETURNS.**—Section 6104(b) of such Code is amended by adding at the end the following: “Any annual return required to be filed electronically under section 6033(n) shall be made available by the Secretary to the public in machine readable format.”.

(c) **EFFECTIVE DATE.**—

(1) **IN GENERAL.**—Except as provided in paragraph (2), the amendments made by this section shall apply to returns filed for taxable years beginning after the date of the enactment of this Act.

(2) **TRANSITIONAL RELIEF.**—

(A) **SMALL ORGANIZATIONS.**—

(i) **IN GENERAL.**—In the case of any small organizations, or any other organizations for which the Secretary of the Treasury or the Secretary’s delegate (hereafter referred to in this paragraph as the “Secretary”) determines the application of the amendments made by subsection (a) would
cause undue burden without a delay, the Secretary may delay the application of such amendments, but not later than taxable years beginning 2 years after the date of the enactment of this Act.

(ii) SMALL ORGANIZATION.—For purposes of clause (i), the term “small organization” means any organization—

(I) the gross receipts of which for the taxable year are less than $200,000, and

(II) the aggregate gross assets of which at the end of the taxable year are less than $500,000.

(B) ORGANIZATIONS FILING FORM 990–T.—In the case of any organization described in section 511(a)(2) of the Internal Revenue Code of 1986 which is subject to the tax imposed by section 511(a)(1) of such Code on its unrelated business taxable income, or any organization required to file a return under section 6033 of such Code and include information under subsection (e) thereof, the Secretary may delay the application of the amendments made by this section, but not later than taxable years
beginning 2 years after the date of the enactment of this Act.