

**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)**

115<sup>TH</sup> CONGRESS  
2<sup>D</sup> 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.

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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

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## 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.

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. MANDATORY ELECTRONIC FILING FOR AN-**  
4 **NUAL RETURNS OF EXEMPT ORGANIZATIONS.**

5 (a) IN GENERAL.—Section 6033 of the Internal Rev-  
6 enue Code of 1986 is amended by redesignating subsection

1 (n) as subsection (o) and by inserting after subsection (m)  
2 the following new subsection:

3 “(n) MANDATORY ELECTRONIC FILING.—Any orga-  
4 nization required to file a return under this section shall  
5 file such return in electronic form.”.

6 (b) INSPECTION OF ELECTRONICALLY FILED AN-  
7 NUAL RETURNS.—Section 6104(b) of such Code is  
8 amended by adding at the end the following: “Any annual  
9 return required to be filed electronically under section  
10 6033(n) shall be made available by the Secretary to the  
11 public in machine readable format.”.

12 (c) EFFECTIVE DATE.—

13 (1) IN GENERAL.—Except as provided in para-  
14 graph (2), the amendments made by this section  
15 shall apply to returns filed for taxable years begin-  
16 ning after the date of the enactment of this Act.

17 (2) TRANSITIONAL RELIEF.—

18 (A) SMALL ORGANIZATIONS.—

19 (i) IN GENERAL.—In the case of any  
20 small organizations, or any other organiza-  
21 tions for which the Secretary of the Treas-  
22 ury or the Secretary’s delegate (hereafter  
23 referred to in this paragraph as the “Sec-  
24 retary”) determines the application of the  
25 amendments made by subsection (a) would

1 cause undue burden without a delay, the  
2 Secretary may delay the application of  
3 such amendments, but not later than tax-  
4 able years beginning 2 years after the date  
5 of the enactment of this Act.

6 (ii) SMALL ORGANIZATION.—For pur-  
7 poses of clause (i), the term “small organi-  
8 zation” means any organization—

9 (I) the gross receipts of which for  
10 the taxable year are less than  
11 \$200,000, and

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

15 (B) ORGANIZATIONS FILING FORM 990-  
16 T.—In the case of any organization described  
17 in section 511(a)(2) of the Internal Revenue  
18 Code of 1986 which is subject to the tax im-  
19 posed by section 511(a)(1) of such Code on its  
20 unrelated business taxable income, or any orga-  
21 nization required to file a return under section  
22 6033 of such Code and include information  
23 under subsection (e) thereof, the Secretary may  
24 delay the application of the amendments made  
25 by this section, but not later than taxable years

1           beginning 2 years after the date of the enact-  
2           ment of this Act.