AMENDMENT TO RULES COMMITTEE PRINT 116-7
OFFERED BY MR. GOSAR OF ARIZONA

Insert after section 4401 the following:

SEC. 4402. APPLICABLE STANDARD FOR DETERMINATIONS
OF WHETHER AN ORGANIZATION IS OPERATED EXCLUSIVELY FOR THE PROMOTION OF SOCIAL WELFARE.

(a) In General.—The standard and definitions as in effect on January 1, 2010, which are used to determine whether an organization is operated exclusively for the promotion of social welfare for purposes of section 501(c)(4) of the Internal Revenue Code of 1986 shall apply for purposes of determining the status of organizations under section 501(c)(4) of the Internal Revenue Code of 1986 after the date of the enactment of this Act.

(b) Prohibition on Modification of Standard.—The Secretary of the Treasury may not (nor may any delegate of such Secretary) issue, revise, or finalize any regulation (including the proposed regulations published at 78 Fed. Reg. 71535 (November 29, 2013)), revenue ruling, or other guidance not limited to a particular taxpayer relating to the standard and definitions specified in subsection (a).
(c) APPLICATION TO ORGANIZATIONS.—This section shall apply with respect to any organization claiming tax exempt status under section 501(c)(4) of the Internal Revenue Code of 1986 which was created on, before, or after the date of the enactment of this Act.