

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

Insert after section 4401 the following:

1 **SEC. 4402. APPLICABLE STANDARD FOR DETERMINATIONS**
2 **OF WHETHER AN ORGANIZATION IS OPER-**
3 **ATED EXCLUSIVELY FOR THE PROMOTION OF**
4 **SOCIAL WELFARE.**

5 (a) IN GENERAL.—The standard and definitions as
6 in effect on January 1, 2010, which are used to determine
7 whether an organization is operated exclusively for the
8 promotion of social welfare for purposes of section
9 501(c)(4) of the Internal Revenue Code of 1986 shall
10 apply for purposes of determining the status of organiza-
11 tions under section 501(c)(4) of the Internal Revenue
12 Code of 1986 after the date of the enactment of this Act.

13 (b) PROHIBITION ON MODIFICATION OF STAND-
14 ARD.—The Secretary of the Treasury may not (nor may
15 any delegate of such Secretary) issue, revise, or finalize
16 any regulation (including the proposed regulations pub-
17 lished at 78 Fed. Reg. 71535 (November 29, 2013)), rev-
18 enue ruling, or other guidance not limited to a particular
19 taxpayer relating to the standard and definitions specified
20 in subsection (a).

1 (c) APPLICATION TO ORGANIZATIONS.—This section
2 shall apply with respect to any organization claiming tax
3 exempt status under section 501(c)(4) of the Internal Rev-
4 enue Code of 1986 which was created on, before, or after
5 the date of the enactment of this Act.

