AMENDMENT TO H.R. 5485, AS REPORTED OFFERED BY MR. ROSKAM OF ILLINOIS

At the end of the bill (before the short title), insert the following:

- 1 SEC. (a) None of the funds made available by
- 2 this Act may be used by the Internal Revenue Service to
- 3 require the name, address, or other identifying informa-
- 4 tion of any contributor to any organization described in
- 5 section 501(c) of the Internal Revenue Code of 1986 (ex-
- 6 cept in the case of a contribution, grant, bequest, devise,
- 7 or gift of money or property made by an officer or director
- 8 of the organization (or an individual having powers or re-
- 9 sponsibilities similar to those of officers or directors) or
- 10 any covered employee).
- 11 (b) For purposes of this section, the term "covered
- 12 employee" means any employee (including any former em-
- 13 ployee) of the organization if the employee is one of the
- 14 five highest compensated employees of the organization for
- 15 the taxable year.

