AMENDMENT TO RULES COMMITTEE PRINT 116-7
OFFERED BY MR. SCALISE OF LOUISIANA

At the end of title IV of division B, add the following:

Subtitle J—Free Speech Fairness Act

SEC. 4901. ALLOWING 501(c)(3) ORGANIZATION TO MAKE STATEMENTS RELATING TO POLITICAL CAMPAIGN IN ORDINARY COURSE OF CARRYING OUT ITS TAX EXEMPT PURPOSE.

(a) In General.—Section 501 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(s) Special Rule Relating to Political Campaign Statements of Organization Described in Subsection (c)(3).—

“(1) In General.—For purposes of subsection (c)(3) and sections 170(c)(2), 2055, 2106, 2522, and 4955, an organization shall not fail to be treated as organized and operated exclusively for a purpose described in subsection (c)(3), nor shall it be deemed to have participated in, or intervened in any political campaign on behalf of (or in opposition to)
any candidate for public office, solely because of the
content of any statement which—

“(A) is made in the ordinary course of the
organization’s regular and customary activities
in carrying out its exempt purpose, and

“(B) results in the organization incurring
not more than de minimis incremental ex-
penses.”.

(b) Effective Date.—The amendment made by
this section shall apply to taxable years ending after the
date of the enactment of this Act.