

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:

1 **Subtitle J—Free Speech Fairness**
2 **Act**

3 **SEC. 4901. ALLOWING 501(c)(3) ORGANIZATION TO MAKE**
4 **STATEMENTS RELATING TO POLITICAL CAM-**
5 **PAIGN IN ORDINARY COURSE OF CARRYING**
6 **OUT ITS TAX EXEMPT PURPOSE.**

7 (a) IN GENERAL.—Section 501 of the Internal Rev-
8 enue Code of 1986 is amended by adding at the end the
9 following new subsection:

10 “(s) SPECIAL RULE RELATING TO POLITICAL CAM-
11 PAIGN STATEMENTS OF ORGANIZATION DESCRIBED IN
12 SUBSECTION (c)(3).—

13 “(1) IN GENERAL.—For purposes of subsection
14 (c)(3) and sections 170(c)(2), 2055, 2106, 2522,
15 and 4955, an organization shall not fail to be treat-
16 ed as organized and operated exclusively for a pur-
17 pose described in subsection (c)(3), nor shall it be
18 deemed to have participated in, or intervened in any
19 political campaign on behalf of (or in opposition to)

1 any candidate for public office, solely because of the
2 content of any statement which—

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

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

9 (b) EFFECTIVE DATE.—The amendment made by
10 this section shall apply to taxable years ending after the
11 date of the enactment of this Act.

