

119TH CONGRESS
1ST SESSION

H. R. 2841

To amend the Internal Revenue Code of 1986 to require the public disclosure of the names and partial addresses of contributors to 501(c) organizations that receive Federal funding.

IN THE HOUSE OF REPRESENTATIVES

APRIL 10, 2025

Mr. GOSAR (for himself, Mr. BIGGS of Arizona, Mr. BRECHEEN, Mr. BURCHETT, Mr. CRANE, Mr. NEHLS, Mr. NORMAN, and Mr. WEBER of Texas) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to require the public disclosure of the names and partial addresses of contributors to 501(c) organizations that receive Federal funding.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Putting Trust in
5 Transparency Act”.

6 **SEC. 2. FINDINGS AND SENSE OF CONGRESS.**

7 (a) FINDINGS.—Congress finds the following:

1 (1) In the United States, nongovernmental or-
2 ganizations, or NGOs, often assist the Federal gov-
3 ernment with distribution of resources to the Amer-
4 ican People and abroad.

5 (2) The executive Memo entitled “Memorandum
6 for the Heads of Executive Departments and Agen-
7 cies”, published February 6, 2025, requires execu-
8 tive departments and agencies to review all Federal
9 funding to nongovernmental organizations; however,
10 this review does not apply to these organizations’
11 non-Federal sources of funding.

12 (3) The non-Federal sources of NGOs’ extrava-
13 gant revenue are already reported to the Internal
14 Revenue Service through the Form 990 Schedule B,
15 but these Forms are not shared government wide.

16 (4) Article I, Section 8 of the U.S. Constitution
17 empowers Congress to make rules for the govern-
18 ment and regulate the use of taxpayer dollars.

19 (5) NGOs that operate independently of the
20 Federal government and any Federal grants or con-
21 tributions of any amount are not subject to rigorous
22 Congressional oversight and face limited restrictions
23 on expression and association.

24 (6) To empower lawmakers to make responsible
25 decisions with Americans’ tax dollars and provide

1 transparency to the American People, all Americans
 2 should have access to the megadonors of NGOs that
 3 leverage Federal dollars for their own agenda.

4 (b) SENSE OF CONGRESS.—It is the sense of Con-
 5 gress that any nongovernmental organization that receives
 6 Federal funding of any kind is acting on behalf of the
 7 United States government and subject to the same fiscal
 8 oversight requirements as executive agencies.

9 **SEC. 3. ANNUAL DISCLOSURE OF CONTRIBUTORS TO EX-**
 10 **EMPT ORGANIZATIONS.**

11 (a) AMENDMENTS TO INTERNAL REVENUE CODE OF
 12 1986.—

13 (1) PUBLIC DISCLOSURE OF NAMES AND PAR-
 14 TIAL ADDRESSES OF DONORS.—Section 6104 of the
 15 Internal Revenue Code of 1986 is amended—

16 (A) by inserting “(except as provided in
 17 subsection (e))” after “name or address” each
 18 place it appears, and

19 (B) by adding at the end the following new
 20 subsection:

21 “(e) PUBLIC DISCLOSURE OF FORM 990.—In the
 22 case of an organization described in subsection (c) of sec-
 23 tion 501 and exempt from taxation under section 501(a)
 24 which receives Federal funding during the taxable year,

1 the Secretary shall make public any schedule B of Form
 2 990 (or successor Form) filed by such organization—

3 “(1) within 60 days of processing such Form,
 4 and

5 “(2) with the name, zip code, and total con-
 6 tribution of any contributor unredacted.”.

7 (2) LOSS OF EXEMPT STATUS FOR FAILURE TO
 8 FILE SCHEDULE B OF FORM 990.—Section 6033(j)
 9 of such Code is amended by adding at the end the
 10 following new paragraph:

11 “(4) REVOCATION OF EXEMPT STATUS FOR
 12 FAILURE TO FILE SCHEDULE B OF FORM 990.—

13 “(A) NOTICE.—If an organization de-
 14 scribed in subsection (e) fails to file the Form
 15 required under such subsection by the due date
 16 for the return of tax for such organization for
 17 the taxable year, the Secretary shall notify the
 18 organization—

19 “(i) that the Internal Revenue Service
 20 has no record of such a return or notice
 21 from such organization, and

22 “(ii) about the revocation that will
 23 occur under subparagraph (B) if the orga-
 24 nization fails to file such a return or notice
 25 within 60 days of such notification.

1 “(B) REVOCATION.—If an organization de-
2 scribed in subsection (e) fails to file schedule B
3 of Form 990 of the Internal Revenue Service
4 (or any successor schedule or Form) with the
5 return or notice of such organization for the
6 taxable year, such organization’s status as an
7 organization exempt from tax under section
8 501(a) shall be considered revoked on and after
9 the date set by the Secretary under subpara-
10 graph (A)(ii). The Secretary shall publish and
11 maintain a list of any organization the status of
12 which is so revoked.”.

13 (b) APPLICATION NECESSARY FOR REINSTATEMENT;
14 RETROACTIVE REINSTATEMENT ALLOWED IF CAUSE
15 SHOWN.— Section 6033(j) of such Code is amended by
16 striking “paragraph (1)” each place it appears and insert-
17 ing “paragraph (1) or (4)”.

18 (c) EFFECTIVE DATE.—The amendments made by
19 this section shall apply to returns filed for taxable years
20 beginning after the date of the enactment of this Act.

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