

113TH CONGRESS  
2D SESSION

**S.** \_\_\_\_\_

To prohibit the Internal Revenue Service from modifying the standard for determining whether an organization is operated exclusively for the promotion of social welfare for purposes of section 501(c)(4) of the Internal Revenue Code of 1986.

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IN THE SENATE OF THE UNITED STATES

Mr. FLAKE (for himself and Mr. ROBERTS) introduced the following bill; which was read twice and referred to the Committee on

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**A BILL**

To prohibit the Internal Revenue Service from modifying the standard for determining whether an organization is operated exclusively for the promotion of social welfare for purposes of section 501(c)(4) of the Internal Revenue Code of 1986.

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 “Stop Targeting of Po-  
5 litical Beliefs by the IRS Act of 2014”.

1 **SEC. 2. APPLICABLE STANDARD FOR DETERMINATIONS OF**  
2 **WHETHER AN ORGANIZATION IS OPERATED**  
3 **EXCLUSIVELY FOR THE PROMOTION OF SO-**  
4 **CIAL 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 issue, re-  
15 vise, or finalize any regulation (including the proposed  
16 regulations published at 78 Fed. Reg. 71535 (November  
17 29, 2013)), revenue ruling, or other guidance not limited  
18 to a particular taxpayer relating to the standard and defi-  
19 nitions specified in subsection (a).

20 (c) APPLICATION TO ORGANIZATIONS.—Except as  
21 provided in subsection (d), this section shall apply with  
22 respect to any organization claiming tax exempt status  
23 under section 501(c)(4) of the Internal Revenue Code of  
24 1986 which was created on, before, or after the date of  
25 the enactment of this Act.

1           (d) SUNSET.—This section shall not apply after the  
2 one-year period beginning on the date of the enactment  
3 of this Act.