



JOINT COMMITTEE ON TAXATION

February 10, 2014

JCX-7-14

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 3865, THE
“STOP TARGETING OF POLITICAL BELIEFS BY THE IRS ACT OF 2014”**

The Chairman’s amendment in the nature of a substitute modifies H.R. 3865. The amendment adds language clarifying that any delegate of the Secretary of the Treasury is also prohibited from modifying the rules used to determine whether an organization is operated exclusively for the promotion of social welfare for purposes of section 501(c)(4).

There is no change in the underlying revenue estimate for H.R. 3685. The proposal is estimated to result in a negligible revenue loss over the budget period 2014-2024.