

[118H7169]

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(Original Signature of Member)

119TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to provide for the public reporting of certain contributions received by charitable organizations from foreign governments and foreign political parties.

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**IN THE HOUSE OF REPRESENTATIVES**

Mr. GOODEN introduced the following bill; which was referred to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to provide for the public reporting of certain contributions received by charitable organizations from foreign governments and foreign political parties.

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 “Think Tank and Non-  
5       profit Foreign Influence Disclosure Act”.

6       **SEC. 2. FINDINGS.**

7       Congress finds the following:

1           (1) Foreign governments and foreign political  
2       parties attempt to influence the government and po-  
3       litical system of the United States through donations  
4       to nonprofit charitable organizations, especially  
5       think tanks and cultural organizations. While insti-  
6       tutions of higher education are required to disclose  
7       foreign gifts to the Department of Education pursu-  
8       ant to the Higher Education Act, no such require-  
9       ment exists for think tanks and other tax-exempt or-  
10      ganizations.

11          (2) The Department of Defense found in its  
12      Military and Strategic Developments Involving the  
13      People's Republic of China 2019 Report that:  
14      "China conducts influence operations against cul-  
15      tural institutions, media organizations, and the busi-  
16      ness, academic, and policy communities of the  
17      United States, other countries, and international in-  
18      stitutions to achieve outcomes favorable to its secu-  
19      rity and military strategy objectives. . . . China har-  
20      nesses academia and educational institutions, think  
21      tanks, and state-run media to advance its soft power  
22      campaign in support of China's security interests."

23          (3) According to the unclassified March 2025  
24      Annual Threat Assessment of the United States In-  
25      telligence Community delivered to Congress, the Chi-

1        nese government is likely to feel emboldened to use  
2        malign influence more regularly in coming years.  
3        The lack of transparency surrounding Chinese fund-  
4        ing flows to organizations in the United States is a  
5        growing national security risk.

6            (4) The Chinese Communist Party (CCP) spe-  
7        cifically targets think tanks as part of its united  
8        front work, which is a blend of engagement, influ-  
9        ence activities, and intelligence operations used in  
10       part to shape policy toward China and gain access  
11       to technology. The Central United Front Work De-  
12       partment (UFWD), which reports directly to the  
13       CCP's Central Committee, is the lead organization  
14       for coordinating and carrying out united front work  
15       and oversees organizations operating in the United  
16       States, including in Washington, D.C.

17           (5) According to a Hoover Institution report,  
18        China's influence activities have moved beyond a tra-  
19        ditional focus on diaspora communities to target a  
20        far broader range of sectors in Western societies, in-  
21        cluding think tanks, seeking to promote views sym-  
22        pathetic to the Chinese government and co-opt  
23        United States citizens to support China's foreign  
24        policy goals and economic interests.

1           (6) Several think tanks, cultural organizations,  
2           and related entities incorporated in the United  
3           States have received money or other forms of sup-  
4           port from the UFWD and its proxies and agents. A  
5           2018 report by the U.S.-China Economic and Secu-  
6           rity Review Commission noted that a number of  
7           Washington, D.C. think tanks and universities have  
8           received funding from Tung Cheehwa, the head of a  
9           united front-affiliated organization called the China-  
10          United States Exchange Foundation (CUSEF).

11          (7) In May 2024, Bloomberg News reported  
12          that Optica Foundation, a United States-based  
13          501(c)(3) tax exempt organization, secretly accepted  
14          millions of dollars from Huawei, which has been des-  
15          ignated by the U.S. government as a national secu-  
16          rity threat, as part of a program to fund cutting-  
17          edge research.

18          (8) According to a December 2023 letter led by  
19          the Chairman of the House Select Committee on the  
20          Strategic Competition Between the United States  
21          and the Chinese Communist Party, the Max Baucus  
22          Institute, a 501(c)(3) organization, was promoting a  
23          study trip for students to China that was funded by  
24          united front-affiliated CUSEF.

1           (9) According to a November 2023 report by  
2           the House Select Committee on the Strategic Com-  
3           petition Between the United States and the Chinese  
4           Communist Party, China’s intelligence agencies seek  
5           to draw on members of united front organizations to  
6           support espionage and influence operations, as seen  
7           in the law enforcement arrests relating to the CCP’s  
8           police station in New York City. In April 2023, the  
9           CCP mobilized groups based in the United States  
10          with ties to its united front organizations to join  
11          protests against Taiwan’s then-president who was  
12          transiting the United States.

13 **SEC. 3. ANNUAL DISCLOSURE OF CONTRIBUTIONS FROM**  
14 **FOREIGN GOVERNMENTS, FOREIGN POLIT-**  
15 **ICAL PARTIES, AND OTHER ENTITIES BY CER-**  
16 **TAIN TAX-EXEMPT ORGANIZATIONS.**

17          (a) REPORTING REQUIREMENT.—Section 6033(b) of  
18          the Internal Revenue Code of 1986 is amended by striking  
19          “and” at the end of paragraph (15), by redesignating  
20          paragraph (16) as paragraph (17) and by inserting after  
21          paragraph (15) the following new paragraph:

22                 “(16) with respect to each government of a for-  
23                 eign country (within the meaning of section 1(e) of  
24                 the Foreign Agents Registration Act of 1938 (22  
25                 U.S.C. 611(e))), each foreign political party (within

1 the meaning of section 1(f) of such Act (22 U.S.C.  
2 611(f)), and each entity that is directed, controlled,  
3 financed, or subsidized (in whole or in part) by a  
4 foreign country specified in section 4872(f)(2) of  
5 title 10, or agent thereof, which made aggregate  
6 contributions and gifts to the organization during  
7 the year in excess of \$10,000, the name of such gov-  
8 ernment, political party, or entity and such aggre-  
9 gate amount, and”.

10 (b) PUBLIC DISCLOSURE.—Section 6104 of such  
11 Code is amended by adding at the end the following new  
12 subsection:

13 “(e) PUBLIC DISCLOSURE OF CERTAIN INFORMA-  
14 TION.—The Secretary shall make publicly available in a  
15 searchable database the following information:

16 “(1) The information furnished under section  
17 6033(b)(16) of the Internal Revenue Code of 1986,  
18 as amended by this section.

19 “(2) The name of the organization furnishing  
20 the information described in paragraph (1).

21 “(3) The aggregate amount reported under  
22 such section as having been received as contributions  
23 or gifts in each year from—

24 “(A) the People’s Republic of China,

25 “(B) the Chinese Communist Party, or

1                   “(C) any entity directed, controlled, fi-  
2                   nanced, or subsidized (in whole or in part) by  
3                   an entity described in subparagraph (A) or (B)  
4                   (or an agent thereof).”.

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