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.

IN THE HOUSE OF REPRESENTATIVES

M. __________ 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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SEC. 1. SHORT TITLE.

This Act may be cited as the “Think Tank and Non-profit Foreign Influence Disclosure Act”.

SEC. 2. FINDINGS.

Congress finds the following:
(1) Foreign governments and foreign political parties attempt to influence the government and political system of the United States through donations to nonprofit charitable organizations especially think tanks and cultural organizations.

(2) While institutions of higher learning are required to disclose foreign gifts to the Department of Education pursuant to the Higher Education Act, no such requirement exists for think tanks.

(3) A number of think tanks and cultural organizations incorporated in the United States have received money from the United Front Work Department of the Chinese Communist Party an organization based on conducting political warfare against enemies of the Chinese Communist Party and undermining democracy around the world.

(4) The Department of Defense found in its Military and Strategic Developments Involving the People’s Republic of China 2019 Report that: “China conducts influence operations against cultural institutions, media organizations, and the business, academic, and policy communities of the United States, other countries, and international institutions to achieve outcomes favorable to its security and military strategy objectives. . . China har-
nesses academia and educational institutions, think
tanks, and state-run media to advance its soft power
campaign in support of China’s security interests.”.

(5) A report by the U.S. China Security and
Economic Commission noted that a number of
Washington D.C. think tanks and universities have
received funding from Tung Cheehwa, a vice chair-
man of the Chinese People’s Political Consultative
Conference, which is a group that directs the United
Front Work Department.

(6) The Center for a New American Security
noted in its 2019 report “Rising to the China Chal-
lenge” that: “A number of U.S. universities, aca-
demic departments, individual scholars, think tanks,
and other civil society organizations receive substan-
tial funding from Beijing that is often targeted at
shaping views and discourse on China. Higher de-
grees of transparency can help to ensure that this
funding is not generating hidden forms of foreign
lobbying, self censorship, or other activities that un-
dermine core U.S. democratic principles.”.

(7) Bill Gertz of the Washington Free Beacon
reported on August 28, 2018, that: “In addition to
Johns Hopkins, other think tanks linked to China
and influential in American policy circles include the
Brookings Institution, Atlantic Council, Center for American Progress, EastWest Institute, Carter Center, and the Carnegie Endowment for International Peace.”.

SEC. 3. ANNUAL DISCLOSURE OF CONTRIBUTIONS FROM FOREIGN GOVERNMENTS AND POLITICAL PARTIES BY CERTAIN TAX-EXEMPT ORGANIZATIONS.

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

“(16) with respect to each government of a foreign country (within the meaning of section 1(e) of the Foreign Agents Registration Act of 1938 (22 U.S.C. 611(e))) and each foreign political party (within the meaning of section 1(f) of such Act (22 U.S.C. 611(f)) which made aggregate contributions and gifts to the organization during the year in excess of $50,000, the name of such government or political party and such aggregate amount, and”.

(b) PUBLIC DISCLOSURE.—Section 6104 of such Code is amended by adding at the end the following new subsection:
“(e) PUBLIC DISCLOSURE OF CERTAIN INFORMATION.—The Secretary shall make publicly available in a searchable database the following information:

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

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

“(3) The aggregate amount reported under such section as having been received as contributions or gifts in each year from the People’s Republic of China and (stated separately) from the Chinese Communist Party.”.

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