

106TH CONGRESS
2D SESSION

S. 3193

To amend section 527 of the Internal Revenue Code of 1986 to exempt State and local political committees from required notification of section 527 status.

IN THE SENATE OF THE UNITED STATES

OCTOBER 12 (legislative day, SEPTEMBER 22), 2000

Mr. MURKOWSKI introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend section 527 of the Internal Revenue Code of 1986 to exempt State and local political committees from required notification of section 527 status.

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. EXEMPTION OF STATE AND LOCAL POLITICAL**
4 **COMMITTEES FROM CERTAIN REPORTING**
5 **REQUIREMENTS.**

6 (a) IN GENERAL.—Section 527(i)(5) of the Internal
7 Revenue Code of 1986 (as added by section 1 of Public
8 Law 106–230) is amended by striking “or” at the end
9 of subparagraph (A), by striking the period at the end

1 of subparagraph (B) and inserting “, or”, and by adding
2 at the end the following:

3 “(C) any State or local committee of a po-
4 litical party or political committee of a State or
5 local candidate.”.

6 (b) EFFECTIVE DATE.—The amendment made by
7 subsection (a) shall take effect as if included in section
8 1 of Public Law 106–230.

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