

110TH CONGRESS
2D SESSION

H. R. 6005

To amend the Internal Revenue Code to provide for the treatment of Indian tribal governments as State governments for the purposes of the Public Charity-Private Foundation Classification.

IN THE HOUSE OF REPRESENTATIVES

MAY 8, 2008

Mr. BECERRA (for himself, Mr. NUNES, Mr. RANGEL, Mr. BLUMENAUER, Mr. HONDA, and Mr. COLE of Oklahoma) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code to provide for the treatment of Indian tribal governments as State governments for the purposes of the Public Charity-Private Foundation Classification.

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 “Tribal Charities Fair-
5 ness Act of 2008.”

1 **SEC. 2. PUBLIC SUPPORT BY INDIAN TRIBAL GOVERN-**
2 **MENTS.**

3 (a) **IN GENERAL.**—Section 7871(a) (relating to In-
4 dian tribal governments treated as States for certain pur-
5 poses) is amended by striking “and” at the end of para-
6 graph (6), by striking the period at the end of paragraph
7 (7) and inserting “; and”, and by adding at the end the
8 following new paragraph:

9 “(8) for purposes of—

10 “(A) determining support of an organiza-
11 tion described in section 170(b)(1)(A)(vi), and

12 “(B) determining whether an organization
13 is described in paragraph (1) or (2) of section
14 509(a) for purposes of section 509(a)(3).”.

15 (b) **EFFECTIVE DATE.**—The amendments made by
16 this section shall apply with respect to—

17 (1) support received before, on, or after the
18 date of the enactment of this Act, and

19 (2) the determination of the status of any orga-
20 nization with respect to any taxable year beginning
21 after such date of enactment.

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