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119th Congress: Federal Tax Legislation Tracker

for the Charitable Sector

Updated as of June 17, 2025

This document tracks Federal Tax and Certain Other Legislation that affects nonprofits and philanthropies.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
One Big Beautiful Bill Act (H.R. 1) Introduced 5/9/2025 by Rep. Smith (R-MO) House Bill Senate Bill (Introduced 6/16/2025)	Tax-Exempt Organizations To provide for reconciliation pursuant to title II of H. Con. Res. 14.	Passed in the House by the Yeas and Nays: 215 - 214, 1 Present Current Status	The following provisions have particular impact on the charitable sector: Contributions to scholarship-granting organizations: The House bill would allow a tax credit for certain contributions by individuals to scholarship-granting organizations. (Sec. 110109) The Senate-introduced bill contains the same provision with some changes in the language (Sec. 70411). A similar tax credit was proposed in S. 370, described below. Charitable deduction for nonitemizers: The House bill would provide an above-the-line charitable contribution deduction for individuals who do not elect to itemize deductions (up to \$150 for single filers and \$300 for married joint filers). (Sec. 110112) The Senate-introduced bill would increase the charitable deduction for individuals who do not elect to itemize to \$1,000 for single filers and \$2,000 for married joint filers. (Sec. 70424)

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			<p>Executive compensation excise tax: The House bill would expand the coverage of the Section 4960 excise tax on compensation in excess of \$1 million paid to employees of applicable tax-exempt organizations to remove the cap limiting the application to the five highest compensated employees. The version passed in the House omits a provision in the original bill that would have expanded the coverage to include employees of certain related organizations who had no involvement with the applicable tax-exempt organizations. (Sec. 112020) The Senate-introduced bill contains the same provision. (Sec. 70416)</p> <p>Endowment excise tax on certain private colleges and universities: The House bill would increase the excise tax on net investment income of certain private colleges and universities under Section 4968 by creating a tiered rate structure based on “student-adjusted endowment” size, with a top-tier rate of 21% for institutions with a student adjusted endowment of more than \$2 million. This provision includes an exemption for religious institutions. (Sec. 112021) The Senate-introduced bill significantly reduces the endowment excise tax rates proposed in the House, with a top-tier rate of 8%. (Sec. 70415) Adjustments to the university endowment excise tax rate were also proposed in S. 936, H.R. 1128, H.R. 1006, and H.R. 446, described below.</p> <p>Private foundation net investment income excise tax: The House bill would increase the excise tax rate on net investment income of certain private foundations under Section 4940. This proposal would create a tiered rate structure that would increase the current excise tax rate of 1.39% on a graduated basis with a top-tier rate of 10% for foundations with assets of \$5 billion or more. The value of assets would not include liabilities, and certain aggregation</p>

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			<p>rules would apply. For purposes of determining the excise tax rate, the assets and net investment income of certain related organizations would be treated as the assets and net investment income of the foundation. (Sec. 112022) This provision has been removed from the Senate-introduced bill.</p> <p>Private foundation excess business holdings tax: The House bill would amend Section 4943 and treat repurchases of stock from a retiring employee who participated in the employee stock ownership plan as outstanding for purposes of the foundation tax on excess business holdings. (Sec. 112023) A similar amendment was proposed in H.R. 2014 and S. 1416, described below. This provision has been removed from the Senate-introduced bill.</p> <p>Transportation fringe benefits tax: The House bill would increase the unrelated business taxable income of a tax-exempt organization by including the amount paid for any qualified transportation fringe benefit. This provision would bring back the “parking tax” that was enacted in 2017 and subsequently repealed in 2019. Unlike the prior legislation, this version would create an exception for churches. (Sec. 112024) This provision has been removed from the Senate-introduced bill. The Senate-introduced bill also includes a new provision allowing pre-tax commuter benefits to apply to workers who commute to work on bike, including electric bikes and bike shares. (Sec. 70112)</p> <p>UBTI from certain research income: The House bill would amend Section 512(b)(9) to limit the research exclusion from unrelated business income to research that is publicly available. (Sec. 112025) This provision has been removed from the Senate-introduced bill.</p>

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			<p>Floor on corporate charitable contributions: The House and Senate-introduced bills would both establish a 1% floor for the deductibility of corporate charitable contributions. This section would provide that any charitable contribution made by a corporation is deductible only if the contribution exceeds 1% and is not greater than 10% of the corporation's taxable income. (Sec. 112027/Sec. 70426)</p> <p>Floor on individual charitable contributions. The Senate-introduced bill would create a 0.5% floor for individuals who elect to itemize. (Sec. 70425)</p> <p>Note: Section 112025 of the original bill, which would have treated royalties from the licensing of an exempt organization's name and logo as unrelated business income, was not present in the versions of the bill passed by the House and introduced by the Senate.</p> <p>Note: Section 112209 of the original bill, governing termination of tax-exempt status for terrorist-supporting organizations, was not present in the versions of the bill passed by the House and introduced by the Senate.</p>
<p>Protecting Endowments from our Adversaries Act (S. 2045)</p> <p>Introduced 6/12/2025 by Sen. Ricketts (R-NE)</p> <p>Cosponsors: 2 (R: 2, D: 0)</p>	<p>Colleges & Universities</p> <p>To amend the Internal Revenue Code of 1986 to impose an excise tax on certain investments of private colleges and universities.</p>	<p>Referred to the Committee on Finance</p> <p>Current Status</p>	<p>The text of this bill is not yet available.</p>
<p>Think Tank and Nonprofit Foreign Influence Disclosure Act (H.R. 3966)</p>	<p>Nonprofit Organizations</p> <p>To amend the Internal Revenue Code of 1986 to provide for the public</p>	<p>Referred to the Committee on Ways and Means</p>	<p>This provision would require 501(c)(3) organizations to disclose contributions and gifts exceeding \$10,000 from</p>

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Introduced 6/12/2025 by Rep. Gooden (R-TX) Cosponsors: 1 (R: 1, D: 0)	reporting of certain contributions received by charitable organizations from foreign governments and foreign political parties.	Current Status	foreign governments and political parties, including the names of the donors and the amounts received. The focus of this bill appears to be the disclosure of contributions from People's Republic of China and the Chinese Communist Party, although the reporting requirement is not limited to contributions from those sources.
Bicycle Commuter Act of 2025 (H.R. 3936/S. 2023) Introduced 6/11/2025 by Rep. Thompson (D-CA), Sen. Welch (D-VT) House Cosponsors: 0 Senate Cosponsors: 1 (R: 0, D: 1)	Employer-provided fringe benefits for bicycle commuting To amend the Internal Revenue Code of 1986 to modify employer-provided fringe benefits for bicycle commuting.	Referred to the committee on Ways and Means Current Status - House Referred to the Committee on Finance Current Status - Senate	This provision would allow pre-tax commuter benefits to apply to workers who commute to work on bike. The bill would include electric bikes and bike shares.
Putting American Students First Act (H.R. 3913/S. 2036) Introduced 6/11/2025 by Rep. Houchin (R-IN), Sen. Banks (R-IN) House Cosponsors: 1 (R: 1, D: 0) Senate Cosponsors: 0	TRIO Program To amend the Higher Education Act of 1965 to establish immigration and residency requirements for individuals served by Federal TRIO programs, and for other purposes.	Referred to the Committee on Education and Workforce Current Status - House Referred to the Committee on Health, Education, Labor, and Pensions Current Status - Senate	This provision would limit participation in federal TRIO programs (federally funded programs designed to support students from disadvantaged backgrounds in their pursuit of higher education) to U.S. citizens or individuals who are lawfully present in the United States.

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EO 14282 Act of 2025 (H.R. 3836) Introduced 6/9/2025 by Rep. Burchett (R-TN) Cosponsors: 0	Colleges & Universities To codify Executive Order 14282 (relating to transparency regarding foreign influence at American universities).	Referred to the Committee on Education and Workforce Current Status	This provision would codify Executive Order 14282 relating to the enforcement of 20 U.S.C. 1011(f) and the requirement of institutions of higher education to disclose contributions from foreign sources.
Securing Continued Healthcare for Our Operations and Logistics (SCHOOL) Professionals Act (H.R. 3590) Introduced 5/23/2025 by Rep. Horsford (D-NV) Cosponsors: 3 (R: 0, D: 3)	Educational Organizations To amend the Internal Revenue Code of 1986 to clarify that determinations regarding whether an individual who is a contractor providing services to an educational organization is a full-time employee for purposes of requirements relating to an employer's responsibility to provide health coverage are subject to rules that apply to employees of educational organizations.	Referred to the Committee on Ways and Means Current Status	The text of this bill is not yet available.
Veteran and Active Loan Obligation Relief Act of 2025 (VALOR Act of 2025) (S. 1863) Introduced 5/22/2025 by Sen. Blumenthal (D-CT) Cosponsors: 0	Public Service Loan Forgiveness To amend section 455(m) of the Higher Education Act of 1965 to modify the eligibility requirements of the public service loan forgiveness program for certain members of the Armed Forces, the National Guard, and the commissioned corps of the National Oceanic and Atmospheric Administration, and for other purposes.	Referred to the Committee on Health, Education, Labor, and Pensions Current Status	This provision would amend the public service loan forgiveness program with respect to eligibility for borrowers in covered active-duty service including waiving certain requirements.

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No Loan Forgiveness for Terrorists Act (S. 1845/H.R. 3739) Introduced 5/21/2025 by Sen. Banks (R-IN), Rep. Steube (R-FL) Senate Cosponsors: 2 (R: 2, D: 0) House Cosponsors: 0	Public Service Loan Forgiveness To amend the public service loan forgiveness program under the Higher Education Act of 1965 to ensure qualifying public service excludes employment with organizations that engage in activities that have a substantial illegal purpose.	Referred to the Committee on Health, Education, Labor, and Pensions Current Status - Senate Referred to the Committee on Education and Workforce Current Status - House	This provision would amend the Public Service Loan Forgiveness Program to prohibit students from receiving credit if they are employed by an organization that engages in activities that have a “substantial illegal purpose.” Such organization would not be considered a “public service job” under this amendment. The bill lists examples of “substantial illegal purposes” which include aiding or abetting a violation of a federal immigration law, materially supporting child abuse, defined to include medical interventions for transgender children, materially supporting terrorism including by supporting cartels designated as foreign terrorist organizations, or by engaging in violence for the purposes of obstructing federal policy, and engaging in a pattern of aiding or abetting illegal discrimination.
College for All Act (H.R. 3543/S. 1832) Introduced 5/21/2025 by Rep. Jayapal (D-WA), Sen. Sanders (I-VT) House Cosponsors: 40 (R: 0, D: 40) Senate Cosponsors: 9 (R: 0, D: 9)	Colleges & Universities To amend the Higher Education Act of 1965 to ensure College for All.	Referred to the Committees on Education and Workforce, Ways and Means, and the Budget Current Status - House Referred to the Committee on Finance Current Status - Senate	This provision would amend the Higher Education Act of 1965 to eliminate tuition at public colleges and universities for eligible students, including students from single households earning \$150,000 or less and married households earning \$300,000 or less, and students at community colleges. In addition, this provision would establish several grant programs, including a \$10 billion grant program, to provide financial support for eligible students.
Universal School Choice Act (H.R. 3519/S. 1810)	Charitable Donations to Certain Nonprofit Organizations To amend the Internal Revenue Code of 1986 to allow a credit against tax for charitable donations to nonprofit	Referred to the Committees on Ways and Means and Education and Workforce	This provision would provide up to \$10 billion in tax credits for individuals and corporations making contributions to scholarship granting organizations. The organizations would be required to use contributions for qualified elementary or secondary education expenses and prioritize students who have received scholarships in the past, have a

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<p>Introduced 5/20/2025 by Rep. Owens (R-UT), Sen. Cruz (R-TX)</p> <p>House Cosponsors: 1 (R: 1, D: 0)</p> <p>Senate Cosponsors: 1 (R: 1, D: 0)</p>	<p>organizations providing education scholarships to qualified elementary and secondary students.</p>	<p>Current Status - House</p> <p>Referred to the Committee on Finance</p> <p>Current Status - Senate</p>	<p>sibling who has received a scholarship, or are from low-income households.</p>
<p>Embracing anti-Discrimination, Unbiased Curricula, and Advancing Truth in Education (EDUCATE) Act (H.R. 3518/S. 1811)</p> <p>Introduced 5/20/2025 by Rep. Murphy (R-NC), Sen. Kennedy (R-LA)</p> <p>House Cosponsors: 15 (R: 15, D: 0)</p> <p>Senate Cosponsors: 1 (R: 1, D, 0)</p>	<p>Graduate Medical Schools</p> <p>To amend the Higher Education Act of 1965 to prohibit graduate medical schools from receiving Federal financial assistance if such schools adopt certain policies and requirements relating to diversity, equity, and inclusion.</p>	<p>Referred to the Committee on Education and Workforce</p> <p>Current Status - House</p> <p>Referred to the Committee on Health, Education, Labor, and Pensions</p> <p>Current Status - Senate</p>	<p>This provision would limit the availability of funds for certain medical schools if such schools adopt certain policies and requirements relating to diversity, equity, and inclusion (DEI). In order to receive funding, medical schools would need to certify they do not engage in certain actions, including maintaining a DEI or equivalent office at the medical school or requiring a diversity statement as a part of the application process.</p>
<p>Securing Academia from Foreign Entanglements Act (S. 1738)</p> <p>Introduced 5/13/2025 by Sen. Sullivan (R-AK)</p> <p>Cosponsors: 0</p>	<p>Colleges & Universities</p> <p>To amend the Higher Education Act of 1965 to prohibit institutions of higher education from receiving gifts from or entering into contracts with foreign countries of concern.</p>	<p>Referred to the Committee on Health, Education, Labor, and Pensions</p> <p>Current Status</p>	<p>This provision would prohibit institutions of higher education from receiving gifts from or entering into contracts with foreign countries of concern, which includes a “covered nation” as defined in section 4872(d) of title 10, United States Code or as determined by the Secretary of Defense, the Secretary of State, and the Director of National Intelligence. This provision would not affect the payment of</p>

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Foreign Influence Transparency and Accountability Act (H.R. 3284/S. 1684) Introduced 5/8/2025 by Rep. Gill (R-TX), Sen. Cruz (R-TX) House Cosponsors: 0 Senate Cosponsors: 0	Colleges & Universities To require audits of institutions with respect to disclosures of foreign gifts, and for other purposes.	Referred to the Committees on Ways and Means and Education and Workforce Current Status - House Referred to the Committee on Finance Current Status - Senate	The bill would impose a 300% excise tax on funds certain institutions of higher education receive from foreign countries of concern and impose a 110% excise tax on unreported foreign funds received. These excise taxes would be cumulative. Currently institutions are only required to disclose gifts and contracts that exceed a total of \$250,000 in a year. This bill would also mandate the audit of 30 institutions, prioritizing institutions with the largest endowments, institutions with a history of receiving substantial gifts from foreign sources, and institutions that have been found to be noncompliant with reporting requirements.
Preventing Antisemitic Harassment on Campus Act of 2025 (H.R. 3282/S. 826) Introduced 5/8/2025 by Rep. Fine (R-FL), Sen. Scott (R-FL) House Cosponsors: 0 Senate Cosponsors: 0	Programs & Activities receiving Federal Funding, Colleges & Universities To amend title VI of the Civil Rights Act of 1964 to prohibit discrimination under any program or activity receiving Federal financial assistance on the ground of religion, to amend the Higher Education Act of 1965 to provide for rigorous enforcement of prohibitions against discrimination by institutions of higher education on the basis of antisemitism, and for other purposes.	Referred to the Committees on the Judiciary and Education and Workforce Current Status - House Referred to the Committee on Health, Education, Labor, and Pensions Current Status - Senate	This provision would amend the Civil Rights Act of 1964 to prohibit discrimination under any program or activity receiving federal financial assistance on the ground of religion. This provision would also impose penalties on institutions of higher education that receive federal financial assistance and are found to be in violation of this provision with respect to antisemitic discrimination.

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Child Care Workforce Development Act (H.R. 3273) Introduced 5/8/2025 by Rep. Clark (D-MA) Cosponsors: 5 (R: 0, D: 5)	Public Service Loan Forgiveness To authorize the Secretary of Health and Human Services to carry out an early childhood educator loan assistance program, and for other purposes.	Referred to the Committee on Education and Workforce Current Status	This provision would establish a loan assistance program for early childhood educators and create a grant program for individuals pursuing a childhood development credential.
Public Service Loan Forgiveness Payment Completion Fairness Act (H.R. 3267) Introduced 5/8/2025 by Rep. Houlahan (D-PA) Cosponsors: 1 (R: 1, D: 0)	Public Service Loan Forgiveness To ensure that borrowers who have performed qualifying public service are eligible for Public Service Loan Forgiveness.	Referred to the Committee on Education and Workforce Current Status	This provision would amend the Public Service Loan Forgiveness Program to allow borrowers who have been employed in public service and met the requirements for loan forgiveness to qualify for the program even if they are not employed in public service at the time of the loan forgiveness. Currently, only individuals who are currently employed in a public service position at the time of the loan forgiveness are eligible.
Mental Health Improvement Act (H.R. 3260) Introduced 5/7/2025 by Rep. Sykes (D-OH) Cosponsors: 1 (R: 1, D: 0)	Colleges & Universities, Nonprofit Organizations To amend the Public Health Service Act to reauthorize mental and behavioral health education and training grants.	Referred to the Committee on Energy and Commerce Current Status	This provision would extend the authorization for mental and behavioral education and training grants through 2030.
No Student Visas for Sanctuary Cities Act (H.R. 3237) Introduced 5/7/2025 by Rep. Hageman (R-WY)	Colleges & Universities To amend the Immigration and Nationality Act to provide for a limitation on availability of student visas for institutions in sanctuary jurisdictions.	Referred to the Committee on the Judiciary Current Status	This provision would prohibit the issuance of student visas for individuals at institutions of higher education in sanctuary jurisdictions as identified by the Secretary of Homeland Security.

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Cosponsors: 5 (R: 5, D: 0)			
Advancing Frequent and Tailored Education to Rebuild Safe Communities and Help Orchestrate Opportunities and Learning (AFTER SCHOOL) Act (S. 1571) Introduced 5/1/2025 by Sen. Blackburn (R-TN) Cosponsors: 1 (R: 0, D: 1)	Educational Agencies and 501(c)(3) Organizations in Counties with a Certain Juvenile Offense Rate To award grants to local educational agencies and nonprofit organizations to operate after school programs in certain areas with a high rate of juvenile crime.	Referred to the Committee on the Judiciary Current Status	This provision would establish a grant program for certain entities, including certain nonprofit organizations, to develop or expand after school programs for eligible students. The grant program would target communities with a high rate of juvenile crime.
HEROES Act (H.R. 3146) Introduced 5/1/2025 by Rep. Goldman (D-NY) Cosponsors: 3 (R: 0, D: 3)	Public Service Loan Forgiveness To amend the Higher Education Act of 1965 to include service as a volunteer firefighter or volunteer emergency medical technician as a public service job for purposes of eligibility for the Public Service Loan Forgiveness Program, and for other purposes.	Referred to the Committee on Education and Workforce Current Status	This provision would expand eligibility for loan forgiveness under the Public Service Loan Forgiveness Program for volunteer firefighters and volunteer emergency medical technicians.
Securing Help for Immigrants Through Education and Legal Development (SHIELD) Act (H.R. 3101) Introduced 4/30/2025 by Rep. Garcia (D-CA) Cosponsors: 12 (R: 0, D: 12)	Certain Nonprofit Organizations To authorize the Attorney General to provide grants to states, units of local government, and organizations to support the recruitment, training, and development of staff and infrastructure needed to support the due process rights of individuals facing deportation.	Referred to the Committee on the Judiciary Current Status	This provision would establish a grant program to support legal representation of individuals facing deportation. Eligible entities of the program include state and local governmental units, community-based organizations, nonprofit organizations, and educational institutions that provide immigration-related legal services to individuals facing deportation or training for individuals who provide such services.

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Rural Hospital Stabilization Act of 2025 (H.R. 3063) Introduced 4/29/2025 by Rep. Figures (D-AL) Cosponsors: 6 (R: 2, D: 4)	Rural Hospitals To amend the Public Health Service Act to authorize the Secretary of Health and Human Services to make grants to assist rural hospitals, and for other purposes.	Referred to the Committee on Energy and Commerce Current Status	This provision would establish a grant program to provide financial assistance to rural hospitals. The grants would be up to \$5 million per hospital to be used for projects to acquire, repair, and update the systems, facilities and equipment of rural hospitals.
No Vaccine Mandates in Higher Education Act (H.R. 3044) Introduced 4/28/2025 by Rep. Messmer (R-IN) Cosponsors: 14 (R: 14, D: 0)	Colleges & Universities To prohibit institutions of higher education from mandating COVID-19 vaccines for students or staff.	Referred to the Committee on Education and Workforce Current Status	This provision would prohibit institutions of higher education from receiving federal funds if they require students or staff to receive a COVID-19 vaccine.
Holding Nonprofit Hospitals Accountable Act (H.R. 3019) Introduced 4/24/2025 by Rep. Spartz (R-IN) Cosponsors: 0	Tax-Exempt Hospital Organizations To amend the Internal Revenue Code of 1986 to establish new community benefit standards for tax-exempt hospital organizations, and for other purposes.	Referred to the Committee on Ways and Means Current Status	This provision would amend Section 501(r) to establish new community benefit standards requirements for tax-exempt hospitals, which would include requiring the boards of directors be drawn from the community in which the hospital is located, treating patients who pay for hospital bills through public programs such as Medicare and Medicaid, and spending an amount equal to 100% of the value of federal, state and local tax exemptions on the improvement of patient care, facilities, and/or free or discounted care.
Combatting Hospital Monopolies Act (H.R. 3016) Introduced 4/24/2025 by Rep. Spartz (R-IN) Cosponsors: 0	Certain Tax-Exempt Organizations To give the Federal Trade Commission authority over certain tax-exempt organizations.	Referred to the Committee on Energy and Commerce Current Status	This provision would expand the definition of “Corporation” in the Federal Trade Commission (FTC) Act to include hospitals described in Section 501(c)(3) of the Code. This provision would grant the FTC authority over tax-exempt hospitals.

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Trees for Residential Energy and Economic Savings (TREES) Act of 2025 (H.R. 3009) Introduced 4/24/2025 by Rep. Matsui (D-CA) Cosponsors: 3 (R: 1, D: 2)	<p>Certain Nonprofit Organizations</p> <p>To direct the Secretary of Energy to establish a grant program to facilitate tree planting that reduces residential energy consumption, and for other purposes.</p>	<p>Referred to the Committee on Energy and Commerce</p> <p>Current Status</p>	<p>This provision would create a grant program that would award grants to eligible entities, including nonprofit organizations, to develop tree-planting projects. The provision would allow for funding of up to \$50 million each year with the goal of planting at least 300,000 trees each year.</p>
Family Business Legacy Act (H.R. 2918) Introduced 4/14/2025 by Rep. Steube (R-FL) Cosponsors: 1 (R: 1, D: 0)	<p>Certain Tax-Exempt Organizations</p> <p>To amend the Internal Revenue Code of 1986 to exclude from the value of taxable estates bequests to certain exempt organizations.</p>	<p>Referred to the Committee on Ways and Means</p> <p>Current Status</p>	<p>This provision would allow for an estate tax deduction for charitable contributions to Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</p> <p>Current tax laws exclude contributions to Section 501(c)(4) organizations from the gift tax but not the estate tax. This provision would allow estate tax exclusions for gifts to Section 501(c)(4), (5), and (6) organizations, allowing donors to fund these organizations upon death. Many donors may be interested in leaving assets to Section 501(c)(4) organizations rather than Section 501(c)(3) organizations at death if such bequests would not be subject to estate tax.</p>
Tracking Receipts to Adversarial Countries for Knowledge of Spending (TRACKS) Act (H.R. 2917) Introduced 4/14/2025 by Rep. Stefanik (R-NY) Cosponsors: 0	<p>Recipients of Government Grants and Contracts</p> <p>To track taxpayer dollars sent to adversarial countries and foreign entities of concern, and for other purposes.</p>	<p>Referred to the Committee on Oversight and Government Reform</p> <p>Current Status</p>	<p>This provision would require the reporting and public disclosure of subawards from a government grant or contract to a “foreign entity of concern” (as defined in 15 U.S.C. § 4651).</p>

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Safeguarding Charity Act (H.R. 2896/S. 1428) Introduced 4/10/2025 by Rep. Steube (R-FL), Sen. Lankford (R-OK) House Cosponsors: 5 (R: 5, D: 0) Senate Cosponsors: 4 (R: 4, D: 0)	All Tax-Exempt Organizations To amend title 1, United States Code, to clarify that certain tax exemptions are not treated as Federal financial assistance.	Referred to the Committee on the Judiciary Current Status - House Referred to the Committee on Finance Current Status - Senate	This provision would clarify that tax exemption under Sections 501(c), (d), and 401(a) does not constitute “federal financial assistance.” This provision would make it clear that tax-exempt organizations are not treated as receiving federal financial assistance solely on the basis of their tax-exempt status.
IRA Charitable Rollover Facilitation and Enhancement Act of 2025 (H.R. 2891) Introduced 4/10/2025 by Rep. Smith (R-NE) Cosponsors: 16 (R: 9, D: 7)	Certain Donor Advised Funds To amend the Internal Revenue Code of 1986 to allow charitable rollovers from individual retirement accounts to donor-advised funds.	Referred to the Committee on Ways and Means Current Status	This provision would allow donors to make charitable IRA rollovers to donor-advised funds of sponsoring Section 501(c)(3) organizations.
No Visas for Anti-Semitic Students Act (H.R. 2866) Introduced 4/10/2025 by Rep. Malliotakis (R-NY) Cosponsors: 0	Colleges & Universities To direct the Secretary of State to revoke the visas of students who have engaged in antisemitic activities, and for other purposes.	Referred to the Committee on the Judiciary Current Status	This provision would direct the Secretary of State to revoke or deny visas to students who engage in prohibited antisemitic conduct including engaging in a physical act of violence, vandalism, or harassment targeting a Jewish individual, their property, a community institution, or religious facility, or providing material support (including funding, organizing, or inciting) to a person engaged in such conduct.
Preparing and Resourcing Our Student Parents and Early Childhood Teachers	Certain Colleges & Universities To establish competitive Federal grants that will empower community	Referred to the Committees on Ways and Means and	This provision would provide grants to community colleges and minority-serving institutions to establish or expand access to childcare for student-parents at such institutions. The provision would provide for free childcare for student-

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<p>(PROSPECT) Act (H.R. 2845/S. 1411)</p> <p>Introduced 4/10/2025 by Rep. Hayes (D-CT), Sen. Booker (D-NJ)</p> <p>House Cosponsors: 1 (R: 0, D: 1)</p> <p>Senate Cosponsors: 1 (R: 0, D: 1)</p>	<p>colleges and minority-serving institutions to become incubators for infant and toddler childcare talent, training, and access on their campuses and in their communities, and for other purposes.</p>	<p>Education and Workforce</p> <p>Current Status - House</p> <p>Referred to the Committee on Health, Education, Labor, and Pensions</p> <p>Current Status - Senate</p>	<p>parents, in addition to training, mentorship, and professional development programs.</p>
<p>Putting Trust in Transparency Act (H.R. 2841)</p> <p>Introduced 4/10/2025 by Rep. Gosar (R-AZ)</p> <p>Cosponsors: 10 (R: 10, D: 0)</p>	<p>Section 501(c) Organizations that Receive Federal Funding and their Donors</p> <p>To amend the Internal Revenue Code of 1986 to require the public disclosure of the names and partial addresses of contributors to 501(c) organizations that receive Federal funding.</p>	<p>Referred to the Committee on Ways and Means</p> <p>Current Status</p>	<p>This provision would require that information provided in Schedule B of Form 990, including name, zip code, and total contribution, be made publicly available. The provision would also revoke the tax-exempt status of any organization that fails to file Schedule B of Form 990.</p>
<p>Strengthening Efforts for Relief and Vital Incentives for Community Service and Engagement (SERVICE) Act (H.R. 2829)</p> <p>Introduced 4/10/2025 by Rep. Courtney (D-CT)</p> <p>Cosponsors: 1 (R: 0, D: 1)</p>	<p>Public Service Loan Forgiveness</p> <p>To amend the Higher Education Act of 1965 to improve the Public Service Loan Forgiveness Program and reduce interest rates.</p>	<p>Referred to the Committee on Education and Workforce</p> <p>Current Status</p>	<p>This provision would amend the Public Service Loan Forgiveness Program in several ways, including reducing the number of qualifying payments from 120 payments (10 years) to 96 payments (8 years); revising the eligibility criteria; and expanding the qualifying deferments and forbearance allowed to include, among others, military service, cancer treatments, and economic hardships.</p>

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<p>High-Quality Charter Schools Act (H.R. 2798/S. 1813)</p> <p>Introduced 4/9/2025 by Rep. Tenney (R-NY), Sen. Scott (R-SC)</p> <p>House Cosponsors: 6 (R: 6, D: 0)</p> <p>Senate Cosponsors: 1 (R: 1, D: 0)</p>	<p>Charitable Donations to Certain Section 501(c)(3) Charter Schools</p> <p>To amend the Internal Revenue Code of 1986 to allow a credit against tax for charitable donations for the creation or expansion of charter schools.</p>	<p>Referred to the Committee on Ways and Means</p> <p>Current Status</p> <p>Referred to the Committee on Finance</p> <p>Current Status</p>	<p>This provision would provide for a tax credit equal to 75% of charitable contributions to certain Section 501(c)(3) charter school organizations. The credit would not exceed the greater of 10% of the taxpayer's adjusted gross income or \$5,000. The organizations that receive the charitable contributions must meet certain requirements including establishing a separate account for contributions to be used exclusively for the purposes of charter school expansion.</p>
<p>Safeguarding American Education from Foreign Control Act (H.R. 2778)</p> <p>Introduced 4/9/2025 by Rep. Houchin (R-IN)</p> <p>Cosponsors: 0</p>	<p>Colleges & Universities</p> <p>To amend the Higher Education Act of 1965 to require additional disclosures relating to gifts and contracts from foreign sources.</p>	<p>Referred to the Committee on Education and Workforce</p> <p>Current Status</p>	<p>This provision would require an institution that is owned or controlled by a foreign source, or receives gifts from or enters into contracts with a foreign source, to file a disclosure with the Secretary of Education. If the foreign source is not associated with a covered nation, gifts and contracts over \$250,000 must be disclosed, and if the foreign source is related to a covered nation, a gift or contract of any value must be disclosed. The Secretary of Education would be required to send a copy of the disclosure to the Federal Bureau of Investigation and the Director of National Intelligence.</p>
<p>University Accountability Act (H.R. 2686)</p> <p>Introduced 4/7/2025 by Rep. Malliotakis (R-NY)</p> <p>Cosponsors: 2 (R: 2, D: 0)</p>	<p>Colleges & Universities</p> <p>To amend the Internal Revenue Code of 1986 to impose penalties with respect to civil rights violations by certain tax-exempt educational institutions.</p>	<p>Referred to the Committee on Ways and Means</p> <p>Current Status</p>	<p>This provision would impose penalties on certain tax-exempt educational institutions found by a federal court to have violated Title VI of the Civil Rights Act of 1964. The penalty would be equal to the greater of \$100,000 or 5% of the organization's aggregate "administrative compensation" (defined as compensation paid to organization managers and highly compensated employees) paid in the year the violation occurred. After 3 or more violations, there would be a review for possible revocation of tax-exempt status.</p>

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			The provision would also require reporting of civil rights violations.
HBCU Arts Act (H.R. 2664) Introduced 4/7/2025 by Rep. Adams (D-NC) Cosponsors: 17 (R: 0, D: 17)	Historically Black Colleges and Universities To amend the Higher Education Act of 1965 to provide for additional uses of funds for grants to strengthen historically Black colleges and universities, and for other purposes.	Referred to the Committee on Education and Workforce Current Status	This provision would allow for additional uses of funds for grants to support historically black colleges and universities including to expand arts education and cultural programming.
Service Dogs Assisting Veterans (SAVES) Act (H.R. 2605/S. 1441) Introduced 4/2/2025 by Rep. Luttrell (R-TX), Sen. Tillis (R-NC) House Cosponsors: 34 (R: 24, D: 10) Senate Cosponsors: 15 (R: 3, D: 11, I: 1)	Certain Nonprofit Organizations To require the Secretary of Veterans Affairs to award grants to nonprofit organizations to assist such organizations in carrying out programs to provide service dogs to eligible veterans, and for other purposes.	Referred to the Committee on Veterans' Affairs. Subcommittee hearings held Current Status - House Referred to the Committee on Veterans' Affairs. Headings held Current Status - Senate	This provision would award grants to nonprofit organizations that provide service dogs to eligible veterans. A recipient of a grant under this provision would be required to use the award to plan, develop, implement, or manage (or any combination thereof) one or more programs that provide service dogs to eligible veterans.
Accreditation for College Excellence Act of 2025 (H.R. 2516) Introduced 3/31/2025 by Rep. Owens (R-UT) Cosponsors: 9 (R: 9, D: 0)	Colleges & Universities To amend the Higher Education Act of 1965 to prohibit political litmus tests in accreditation of institutions of higher education, and for other purposes.	Referred to the Committee on Education and Workforce Current Status	This provision would require accreditors to confirm that their standards do not require, encourage, or coerce any institution to support or oppose a specific partisan, political, or ideological viewpoint or belief. The accreditors could not require, encourage, or coerce an institution of higher education to violate any right protected by the Constitution.

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			This provision would not prohibit an institution from having a religious mission.
Free Speech Fairness Act (H.R. 2501) Introduced 3/31/2025 by Rep. Harris (R-NC) Cosponsors: 25 (R: 25, D: 0)	501(c)(3) Organizations To amend the Internal Revenue Code of 1986 to allow charitable organizations to make statements relating to political campaigns if such statements are made in the ordinary course of carrying out its tax-exempt purpose.	Referred to the Committee on Ways and Means Current Status	This provision would allow a Section 501(c)(3) organization to make statements relating to political campaigns without jeopardizing its tax-exempt status. The content of the statement must be made in the organization's ordinary course of business and not result in the organization incurring more than <i>de minimis</i> incremental expenses. This provision appears to be aimed at churches that make statements about candidates as part of sermons but, as written, is applicable to all Section 501(c)(3) organizations.
End Dark Money Act (H.R. 2498) Introduced 3/31/2025 by Rep. Crow (D-CO) Cosponsors: 1 (R: 0, D: 1)	Certain Nonprofit Organizations To repeal the restriction on the use of funds by the Internal Revenue Service to bring transparency to the political activity of certain nonprofit organizations.	Referred to the Committee on Ways and Means Current Status	This provision would repeal the longstanding prohibition against the IRS's use of funds in fiscal year 2025 to issue regulations, rulings, or guidance on the standards for exemption for Section 501(c)(4) organizations.
Stop Antisemitism on College Campuses Act (H.R. 2446/S. 1182) Introduced 3/27/2025 by Rep. Lawler (R-NY), Sen. Scott (R-SC) House Cosponsors: 18 (R: 16, D: 2)	Colleges & Universities To amend the Higher Education Act of 1965 to prohibit institutions of higher education that authorize antisemitic events on campus from participating in the student loan and grant programs under title IV of such Act.	Referred to the Committee on Education and Workforce Current Status - House Referred to the Committee on Health, Education, Labor, and Pensions	This provision would prohibit institutions of higher education that participate in federal student financial aid programs from facilitating, providing funding for, or supporting any events promoting antisemitism on campus. For the purposes of this provision, "antisemitism" has the meaning adopted by the International Holocaust Remembrance Alliance on May 26, 2016.

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Senate Cosponsors: 6 (R: 6, D: 0)		Current Status - Senate	
American Students First Act (H.R. 2374) Introduced 3/26/2025 by Rep. Mace (R-SC) Cosponsors: 2 (R: 2, D: 0)	Colleges & Universities To amend Section 505 of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 to prohibit the provision of Federal financial assistance to public institutions of higher education that provide certain higher-education benefits to aliens who are not lawfully present in the United States, and for other purposes.	Referred to the Committees on the Judiciary and Education and Workforce Current Status	This provision would prohibit a public college or university from receiving federal funding if it charges students who are unlawfully present in the United States a rate that is less than or equal to the rate charged for residents of the state (i.e., in-state tuition) or if it provides such students state-based financial aid.
College Employment Accountability Act (H.R. 2367) Introduced 3/26/2025 by Rep. Houchin (R-IN) Cosponsors: 0	Colleges & Universities To amend the Higher Education Act of 1965 to prohibit an institution of higher education that employs unauthorized aliens from receiving funds from Federal student assistance or Federal institutional aid and to require institutions of higher education to participate in the E-Verify Program in order to be eligible to participate in any program authorized under title IV of such Act.	Referred to the Committees on the Judiciary and Education and Workforce Current Status	This provision would prohibit an institution of higher education from receiving federal student assistance or federal institutional aid if it employs workers who are unlawfully present in the United States. This provision would also require institutions to participate in the E-Verify Program under Section 403(a) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996. The Department of Homeland Security would monitor institutions for compliance.
Collegiate Housing and Infrastructure Act (H.R. 2355) Introduced 3/26/2025 by Rep. Moore (R-UT)	501(c)(3) and (c)(7) Student Housing Entities To amend the Internal Revenue Code of 1986 to provide for collegiate housing and infrastructure grants.	Referred to the Committee on Ways and Means Current Status	This provision would allow a Section 501(c)(3) organization to make collegiate housing and infrastructure grants to an organization described in Section 501(c)(7) without jeopardizing its tax-exempt status. The bill would allow colleges and universities to make grants to

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Cosponsors: 15 (R: 9, D: 6)			fraternities, sororities, and similar organizations classified as social clubs that provide student housing.
Virginia Beach Heroes Act (H.R. 2330) Introduced 3/25/2025 by Rep. Kiggans (R-VA) Cosponsors: 7 (R: 3, D: 4)	Charitable Contributions To accelerate the income tax benefits for charitable cash contributions for the relief of the families of two law enforcement officers shot and killed in Virginia Beach, Virginia, on February 22, 2025.	Referred to the Committee on Ways and Means Current Status	This provision would treat cash contributions to support the families of the two slain law enforcement officers in Virginia Beach, Virginia, on February 22, 2025, as charitable contributions, and payments by charitable organizations to the families would be treated as exempt payments.
No Foreign Election Interference Act (H.R. 2265) Introduced 3/21/2025 by Rep. Malliotakis (R-NY) Cosponsors: 0	Certain Tax-Exempt Organizations To amend the Internal Revenue Code of 1986 to impose penalties with respect to contributions to political committees from certain tax-exempt organizations that receive contributions from foreign nationals.	Referred to the Committee on Ways and Means Current Status	This provision would impose a penalty on certain tax-exempt organizations that receive contributions from foreign nationals and provide a contribution to a political committee (such contribution a “disqualified political committee contribution”). The penalty would equal twice the amount of such contribution to the political committee. An organization that makes more than two disqualified political committee contributions would lose its tax-exempt status. This provision would only apply to tax-exempt organizations with gross receipts that exceed \$200,000 in a year or with assets in excess of \$500,000.
Preventing Risky Operations from Threatening the Education and Career Trajectories of Students Act (PROTECT Students Act) (S. 994/H.R. 2899)	Colleges & Universities To provide for accountability in higher education.	Referred to the Committee on Health, Education, Labor, and Pensions Current Status - Senate Referred to the Committees on the	This provision increases oversight and transparency of for-profit schools and third-party providers, including by codifying certain Department of Education regulations, such as the gainful employment rule and borrower defense to repayment rule.

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<p>Introduced 3/12/2025 by Sen. Durbin (D-IL), Rep. Takano (D-CA)</p> <p>Senate Cosponsors: 2 (R: 0, D: 2)</p> <p>House Cosponsors: 5 (R: 0, D: 5)</p>		<p>Judiciary and Education and Workforce</p> <p>Current Status - House</p>	
<p>Woke Endowment Security Tax Act (S. 936)</p> <p>Introduced 3/11/2025 by Sen. Cotton (R-AR)</p> <p>Cosponsors: 0</p>	<p>Colleges & Universities</p> <p>To amend the Internal Revenue Code of 1986 to apply a 6% excise tax on large endowments of certain private colleges and universities, and for other purposes.</p>	<p>Referred to the Committee on Finance</p> <p>Current Status</p>	<p>This provision would impose a 6% excise tax on (i) secular educational institutions with endowments greater than \$11.9 billion, and (ii) institutions with endowments greater than \$10.5 billion that also operate a college on behalf of a state pursuant to state statute or contractual agreements.</p>
<p>Reduction of Excess Business Holding Accrual Act (H.R. 2014/S. 1416)</p> <p>Introduced 3/10/2025 by Rep. Steube (R-FL), Sen. Scott (R-FL)</p> <p>House Cosponsors: 0</p> <p>Senate Cosponsors: 0</p>	<p>Private Foundations</p> <p>To amend the Internal Revenue Code of 1986 for purposes of the tax on private foundation excess business holdings to treat as outstanding any employee-owned stock purchased by a business enterprise pursuant to certain employee stock ownership retirement plans.</p>	<p>Referred to the Committee on Ways and Means</p> <p>Current Status - House</p> <p>Referred to the Committee on Finance</p> <p>Current Status - Senate</p>	<p>This provision would amend Section 4943(c)(3)(A) to treat employee-owned stock purchased by a business enterprise pursuant to certain employee stock ownership retirement plans as outstanding voting stock, but only to the extent that treating such stock would not result in permitted holdings exceeding 49%. The bill, which would be effective for purchases made by a business enterprise in taxable years beginning after December 31, 2019, would not have broad applicability and appears intended to provide relief for a specific taxpayer under the particular circumstances described in the bill.</p>
<p>Delivering Elderly Lunches and Increasing Volunteer Engagement and Reimbursements</p>	<p>Charitable Organizations</p> <p>To amend the Internal Revenue Code of 1986 to increase the standard charitable mileage rate for delivery of</p>	<p>Referred to the Committee on Ways and Means</p> <p>Current Status - House</p>	<p>This provision would increase the standard charitable mileage rate for the use of automobiles for the delivery of meals to homebound individuals who are elderly, disabled, frail, or at risk to the standard business mileage rate specified by the Internal Revenue Service.</p>

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(DELIVER) Act (H.R. 1942/S. 895) Introduced 3/6/2025 by Rep. Morelle (D-NY), Sen. King (I-ME) House Cosponsors: 4 (R: 2, D: 2) Senate Cosponsors: 1 (R: 1, D: 0)	meals to elderly, disabled, frail, and at-risk individuals.	Referred to the Committee on Finance Current Status - Senate	
Fair College Admissions for Students Act (S. 880/H.R. 2809) Introduced 3/6/2025 by Sen. Merkley (D-OR), Rep. Kim (R-CA) Senate Cosponsors: 2 (R: 1, D: 1) House Cosponsors: 1 (R: 0, D: 1)	Colleges & Universities To amend the Higher Education Act of 1965 to prohibit institutions of higher education participating in Federal student assistance programs from giving preferential treatment in the admissions process to legacy students or donors.	Referred to the Committee on Health, Education, Labor, and Pensions Current Status - Senate Referred to the Committee on Education and Workforce Current Status - House	This provision would prohibit an institution of higher education from participating in federal student assistance programs if it provides preferential treatment in the admissions process to applicants on the basis of their relationships to donors to the institution or alumni of the institution.
Protecting American Students Act (H.R. 1905) Introduced 3/6/2025 by Rep. Buchanan (R-FL) Cosponsors: 7 (R: 7, D: 0)	Colleges & Universities To amend the Internal Revenue Code of 1986 to exclude certain students from the calculation to determine if certain private colleges and universities are subject to the excise	Referred to the Committee on Ways and Means Current Status	This provision would amend the definition of tuition-paying students for purposes of calculating the excise tax on college and university endowments under Section 4968 to include only students eligible for federal financial assistance under the Higher Education Act. This would include only students who are citizens, nationals or permanent residents of the United States or who can provide evidence that they are in the country with the intention of becoming citizens or

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	tax on net investment income, and for other purposes.		permanent residents. It would not include students who are in the United States temporarily or on a student visa.
IHE Nonprofit Clarity Act (H.R. 1852) Introduced 3/5/2025 by Rep. Biggs (R-AZ) Cosponsors: 0	Colleges & Universities To amend the Higher Education Act of 1965 to require that any institution of higher education that is a nonprofit organization under Section 501(c)(3) of the Internal Revenue Code be deemed a nonprofit institution of higher education for purposes of such Act.	Referred to the Committee on Education and Workforce Current Status	This provision would provide that any institution of higher education (IHE) that is recognized as tax-exempt under Section 501(c)(3) will also be deemed a nonprofit IHE by the Department of Education. The bill is intended to benefit Grand Canyon University in Arizona by requiring the Department of Education to recognize it as an IHE.
American Dream and Promise Act of 2025 (H.R. 1589) Introduced 2/26/2025 by Rep. Garcia (D-TX) Cosponsors: 205 (R: 1, D: 204)	Eligible 501(c)(3) Organizations To authorize the cancellation of removal and adjustment of status of certain aliens, and for other purposes.	Referred to the Committees on the Judiciary and Education and Workforce Current Status	One provision of this proposed Act would establish a program within the U.S. Citizenship and Immigration Services to award grants to certain nonprofit organizations that provide services that assist eligible applicants under the Act.
Volunteer Driver Tax Appreciation Act of 2025 (H.R. 1582/S. 1177) Introduced 2/25/2025 by Rep. Stauber (R-MN), Sen. Klobuchar (D-MN) House Cosponsors: 5 (R: 3, D: 2)	Section 501(c)(3) Organizations Using Volunteers to Deliver Persons or Property To amend the Internal Revenue Code of 1986 to equalize the charitable mileage rate with the business travel rate.	Referred to the Committee on Ways and Means Current Status - House Referred to the Committee on Finance Current Status - Senate	This provision would increase the standard charitable mileage rate for the transportation of persons (other than the taxpayer) or property on behalf of a charitable organization to the standard business mileage rate specified by the Internal Revenue Service.

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Senate Cosponsors: 1 (R: 1, D: 0)			
Protecting Federal Funds from Human Trafficking and Smuggling Act of 2025 (H.R. 1168) Introduced 2/10/2025 by Rep. Gooden (R-TX) Cosponsors: 10 (R: 10, D: 0)	501(c)(3) Organizations To direct the Director of the Office of Management and Budget to require the disclosure of violations of Federal law with respect to human trafficking or alien smuggling, and for other purposes.	Referred to the Committees on the Judiciary, Oversight and Government Reform, and Ways and Means Current Status	This provision would require nonprofits receiving government contracts or grants to certify that they are in compliance with Section 274 of the Immigration and Nationality Act (which prohibits human trafficking). It would also deny Section 501(c)(3) exemption to any organization that fails to submit such certification or is determined by the Director of the Office of Management and Budget (OMB) to have violated Section 274. The provision does not include any procedural due process for an organization to challenge such determination. Any organization losing exemption is eligible to reapply for exemption after a period of one year.
Fixing Exemptions for Networks Choosing to Enable Illegal Migration (FENCE) Act (S. 497) Introduced 2/10/2025 by Sen. Hagerty (R-TN) Cosponsors: 0	501(c)(3) Organizations To amend the Internal Revenue Code of 1986 to modify eligibility for 501(c)(3) status.	Referred to the Committee on Finance Current Status	This provision would amend Section 501(c)(3) to provide, as a requirement for exemption, that the organization does not have a pattern or practice of providing financial assistance, benefits, services, or other material support to individuals that the organization knows or reasonably should know to be unlawfully present in the United States. It does not define “pattern or practice” or whether that might include grants to organizations that help undocumented persons.
Endowment Accountability Act (H.R. 1128) Introduced 2/7/2025 by Rep. Lawler (R-NY) Cosponsors: 0	Colleges & Universities To amend the Internal Revenue Code of 1986 to increase the rate of the excise tax based on investment income of private colleges and universities and to broaden the definition of applicable educational institution by lowering the threshold with respect to aggregate fair	Referred to the Committee on Ways and Means Current Status	This provision would increase the excise tax on university endowment profits from 1.4% to 10% and would expand the application to colleges and universities with endowments valued at \$200,000 per student (rather than the current \$500,000 per student).

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	market value per student, and for other purposes.		
Defending Education Transparency and Ending Rogue Regimes Engaging in Nefarious Transactions (DETERRENT) Act (H.R. 1048) Introduced 2/6/2025 by Rep. Baumgartner (R-WA) Cosponsors: 21 (R: 19, D: 2)	Colleges & Universities To amend the Higher Education Act of 1965 to strengthen disclosure requirements relating to foreign gifts and contracts, to prohibit contracts between institutions of higher education and certain foreign entities and countries of concern, and for other purposes.	Passed by the Yeas and Nays: 241 - 169. Received in the Senate and referred to the Committee on Health, Education, Labor, and Pensions Current Status	This provision would require colleges and universities to report annually any foreign gifts and contracts of \$50,000 or more (up from the current requirement of \$250,000 or more), with a \$0 threshold for certain countries and entities of concern. It would prohibit contracts with certain foreign countries or entities of concern without obtaining a waiver from the Department of Education. It would also require certain faculty and staff to report gifts from foreign governments and international organizations if they are at or over the amount reportable by federal employees, and to report certain contracts with foreign sources. Finally, the provision would require institutions to report certain foreign source investments.
Retirement Fairness for Charities and Educational Institutions Act of 2025 (H.R. 1013/S. 424) Introduced 2/5/2025 by Rep. Lucas (R-OK), Sen. Britt (R-AL) House Cosponsors: 15 (R: 5, D: 10) Senate Cosponsors: 15 (R: 8, D: 7)	Charitable Sector Employees Participating in 403(b) Retirement Plans To amend the Federal securities laws to enhance 403(b) plans, and for other purposes.	Ordered to be Reported (Amended) by the Committee on Financial Services by the Yeas and Nays: 43 - 8 Current Status - House Referred to the Committee on Banking, Housing, and Urban Affairs Current Status - Senate	This provision would provide 403(b) plan participants with the same investment options available to private-sector employees. The aim of this provision is to align the securities laws with the recently amended tax laws to provide parity for 403(b) participants.

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Higher Education Accountability Tax (HEAT) Act (H.R. 1006) Introduced 2/5/2025 by Rep. Joyce (R-OH) Cosponsors: 1 (R: 1, D: 0)	Colleges & Universities To amend the Internal Revenue Code of 1986 to modify the excise tax on investment income of private colleges and universities.	Referred to the Committee on Ways and Means Current Status	This provision would increase the excise tax on university endowment profits from 1.4% to 10% and would expand the application to colleges and universities with endowments valued at \$250,000 per student (rather than the current \$500,000 per student). It would also increase the excise tax to 20% for institutions that increase annual tuition by more than the rate of inflation.
Education Freedom Scholarships and Opportunity Act (S. 370) Introduced 2/3/2025 by Sen. Cruz (R-TX) Cosponsors: 1 (R: 1, D: 0)	501(c)(3) Organizations To amend the Internal Revenue Code of 1986 to establish tax credits to encourage individual and corporate taxpayers to contribute to scholarships for students through eligible scholarship-granting organizations and eligible workforce training organizations, and for other purposes.	Referred to the Committee on Finance Current Status	This provision would allow a tax credit to individuals and corporations who donate to “eligible scholarship-granting organizations” or “workforce training organizations.” The individual tax credit would be equal to the sum of any qualified contributions, up to 10% of the individual’s adjusted gross income. The corporate tax credit would be up to 5% of the taxable income of the corporation. The tax credit is subject to an overall \$10 billion volume cap, allocated on a state-by-state basis, with \$5 billion allocated for scholarship-granting organizations and \$5 billion for workforce training organizations.
DHS Restrictions on Confucius Institutes and Chinese Entities of Concern Act (H.R. 881) Introduced 1/31/2025 by Rep. Pfluger (R-TX) Cosponsors: 5 (R: 5, D: 0)	Colleges & Universities To establish Department of Homeland Security funding restrictions on institutions of higher education that have a relationship with Confucius Institutes, and for other purposes.	Passed by the Yeas and Nays: 266 - 153. Received in the Senate and referred to the Committee on Homeland Security and Governmental Affairs Current Status	This provision would prohibit certain institutions that have a relationship with a Confucius Institute, Thousand Talents Program, or “Chinese entity of concern” from receiving funds from the Department of Homeland Security. For the purposes of this provision, a Confucius Institute is a cultural institute funded by the Government of the People’s Republic of China. This provision could affect U.S. universities that host a Confucius Institute or maintain a relationship with a Chinese entity of concern, as defined in the bill.

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Educational Choice for Children Act (S. 292/H.R. 833) Introduced 1/29/2025 by Sen. Cassidy (R-LA), Rep. Smith (R-NE) Senate Cosponsors: 33 (R: 33, D: 0) House Cosponsors: 88 (R: 88, D: 0)	Charitable Contributions To amend the Internal Revenue Code of 1986 to allow a credit against tax for charitable donations to nonprofit organizations providing education scholarships to qualified elementary and secondary students.	Referred to the Committee on Finance Current Status - Senate Referred to the Committees on Ways and Means and Education and Workforce Current Status - House	This provision would allow a tax credit equal to the greater of 10% of adjusted gross income or \$5,000 for donations to Section 501(c)(3) “scholarship granting organizations” to fund scholarships for students in grades K–12. The tax credit is subject to an overall \$10 billion volume cap, allocated on a state-by-state basis. Scholarships must be awarded to families with income that is at or below 300% of area median gross income and cannot be earmarked for a particular student.
Charitable Act (H.R. 801/S. 317) Introduced 1/28/2025 by Rep. Moore (R-UT), Sen. Lankford (R-OK) House Cosponsors: 49 (R: 25, D: 24) Senate Cosponsors: 21 (R: 11, D: 10)	Charitable Contributions To amend the Internal Revenue Code of 1986 to modify and extend the deduction for charitable contributions for individuals not itemizing deductions.	Referred to the Committee on Ways and Means Current Status - House Referred to the Committee on Finance Current Status - Senate	This provision would increase the charitable contribution deduction for non-itemizers to one-third of the standard deduction, effective only for 2026 and 2027.
Achieving Choice in Education Act (H.R. 750/S. 311) Introduced 1/28/2025 by Rep. Burlison (R-MO), Sen. Lee (R-UT)	Section 529 Plans and State Issuers of Tax-Exempt Bonds To amend the Internal Revenue Code of 1986 to provide incentives for education.	Referred to the Committee on Ways and Means Current Status - House Referred to the Committee on Finance	This provision would expand the definition of “qualified higher education expense” under Section 529 to include certain homeschooling and additional elementary and secondary expenses. It would also increase the limit on distributions from 529 plans for elementary and secondary school expenses to \$20,000 (up from the current \$10,000), and the amount of the gift tax exclusion to \$20,000 (up from the current \$10,000) for contributions made to Section 529 plans. This provision would also limit the availability

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House Cosponsors: 4 (R: 4, D: 0) Senate Cosponsors: 2 (R: 2, D: 0)		Current Status - Senate	of fully tax-exempt bonds to bonds issued by states that meet certain school choice requirements.
Small Business Child Care Investment Act (S. 273) Introduced 1/28/2025 by Sen. Rosen (D-NV) Cosponsors: 3 (R: 2, D: 1)	Certain Section 501(c)(3) Child Care Providers To allow nonprofit childcare providers to participate in certain loan programs of the Small Business Administration, and for other purposes.	Placed on Senate Legislative Calendar under General Orders. Calendar No. 9 Current Status	This provision would allow Section 501(c)(3) childcare providers meeting certain requirements to be deemed a “small business” and be eligible for certain loans under the Small Business Act and Small Business Investment Act. Covered childcare providers may not use loan funds for a religious activity protected under the First Amendment.
Preventing Financial Exploitation in Higher Education Act (H.R. 713) Introduced 1/23/2025 by Rep. Van Duyne (R-TX) Cosponsors: 0	Colleges & Universities To impose a financial penalty on certain institutions of higher education with high percentages of students who default or make insufficient payments on Federal student loans, and for other purposes.	Referred to the Committees on Ways and Means and Education and Workforce Current Status	This provision would impose penalties on higher-education institutions based on the institution’s cohort default, delinquency, and underpayment rate for the fiscal year. In addition, this provision would increase the excise tax to 25% for newly defined “disqualified large applicable educational institutions” under Section 4968. Disqualified large applicable educational institutions are institutions whose tuition exceeds the inflation adjusted base amount for such taxable year and whose assets equal or exceed \$2.5 billion.
Protecting Students on Campus Act of 2025 (S. 163) Introduced 1/21/2025 by Sen. Cassidy (R-LA) Cosponsors: 4 (R: 1, D: 3)	Colleges & Universities To require institutions of higher education participating in Federal student aid programs to share information about title VI of the Civil Rights Act of 1964, including a link to the webpage of the Office for Civil Rights where an individual can submit a complaint regarding discrimination	Referred to the Committee on Health, Education, Labor, and Pensions. Committee consideration and Mark Up Session held Current Status	This provision would require certain institutions of higher education to post information on how to file a Title VI discrimination complaint, and it would also require such institutions to report the number of civil rights complaints received and actions taken to address the complaints. Under this Act, the Inspector General of the Department of Education would be required to conduct an audit of the institutions that received the most complaints.

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	in violation of such title, and for other purposes.		This provision would also require the Assistant Secretary of Civil Rights of the Department of Education to provide monthly briefings to Congress to provide information on the complaints received including the number of complaints and how the Office for Civil Rights of the Department of Education plans to address the complaints.
Veterans Collaboration Act (H.R. 552) Introduced 1/16/2025 by Rep. Wittman (R-VA) Cosponsors: 0	<p>Certain Charitable Organizations Providing Assistance to Veterans</p> <p>To direct the Secretary of Veterans Affairs to carry out a pilot program to promote and encourage collaboration between the Department of Veterans Affairs and nonprofit organizations and institutions of higher learning that provide administrative assistance to veterans.</p>	<p>Referred to the Committee on Veterans' Affairs' Subcommittee on Economic Opportunity</p> <p>Current Status</p>	<p>This provision would require the Department of Veterans Affairs to carry out a two-year pilot program with veterans service organizations and law schools that provide assistance to veterans seeking disability compensation or other pro bono legal services.</p>
Permanent Tax Cuts for American Families Act (H.R. 523) Introduced 1/16/2025 by Rep. Miller (R-OH) Cosponsors: 14 (R: 14, D: 0)	<p>Charitable Contributions</p> <p>To amend the Internal Revenue Code of 1986 to permanently increase the standard deduction.</p>	<p>Referred to the Committee on Ways and Means</p> <p>Current Status</p>	<p>This provision would make permanent the standard deduction increase scheduled to expire after 2025.</p>
Endowment Tax Fairness Act (H.R. 446) Introduced 1/15/2025 by Rep. Nehls (R-TX) Cosponsors: 3 (R: 3, D: 0)	<p>Colleges & Universities</p> <p>To amend the Internal Revenue Code of 1986 to increase the rate of the excise tax on investment income of private colleges and universities.</p>	<p>Referred to the Committee on Ways and Means</p> <p>Current Status</p>	<p>This provision would apply only to colleges and universities subject to the 1.4% excise tax under Section 4968(a). The provision would increase the excise tax to 21%.</p>

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<p>America First Act (H.R. 746/ S. 62)</p> <p>Introduced 1/9/2025 by Sen. Lee (R-UT)</p> <p>House Cosponsors: 4 (R: 4, D: 0)</p> <p>Senate Cosponsors: 1 (R: 1, D: 0)</p>	<p>Certain Section 501(c)(3) Organizations</p> <p>To limit eligibility for Federal benefits for certain immigrants, and for other purposes.</p>	<p>Referred to the Committees on Ways and Means, Education and Workforce, Financial Services, Transportation and Infrastructure, and Energy and Commerce</p> <p>Current Status - House</p> <p>Referred to the Committee on Finance</p> <p>Current Status - Senate</p>	<p>This provision would revoke the tax-exempt status of organizations that use any federal funding to provide monetary support or services to certain immigrants, including those who are unlawfully present in the United States, were granted parole under Section 212(d)(5) or 236(a)(2)(B) of the Immigration and Nationality Act, were granted temporary protected status, or were granted withholding of removal.</p>
<p>Empowering Nonprofits Act (H.R. 314)</p> <p>Introduced 1/9/2025 by Rep. Radewagen (R-AS)</p> <p>Cosponsors: 0</p>	<p>Section 501(c)(3) organizations located in high-poverty states</p> <p>To require executive agencies to reduce cost-sharing requirements for certain grants with certain nonprofit organizations 25%, and for other purposes.</p>	<p>Referred to the Committee on Oversight and Government Reform</p> <p>Current Status</p>	<p>This provision would apply only to Section 501(c)(3) organizations located in states with more than 20% of the population living below the federal poverty line. The provision requires federal agencies making grants to such organizations to reduce by 25% any cost-sharing requirements for such grants.</p>
<p>TCJA Permanency Act (H.R. 137)</p> <p>Introduced 1/3/2025 by Rep. Buchanan (R-FL)</p> <p>Cosponsors: 52 (R: 52, D: 0)</p>	<p>Certain Charitable Contributions</p> <p>To amend the Internal Revenue Code of 1986 to make permanent certain provisions of the Tax Cuts and Jobs Act affecting individuals, families, and small businesses, and for other purposes.</p>	<p>Referred to the Committee on Ways and Means</p> <p>Current Status</p>	<p>This provision would maintain the 60% limit on deductions for cash charitable contributions indefinitely (currently only available for contributions made between 2017 and 2026).</p>

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Freedom to Petition the Government Act (H.R. 69) Introduced 1/3/2025 by Rep. Biggs (R-AZ) Cosponsors: 2 (R: 2, D: 0)	All Tax-Exempt Organizations To amend title 29, District of Columbia Official Code, to treat meetings held by nonprofit organizations with officials of the Federal Government which are held in the District of Columbia at locations owned or leased by the Federal Government as activities not constituting doing business in the District of Columbia for purposes of determining whether such organizations are required to register with the District of Columbia.	Referred to the Committee on Oversight and Government Reform Current Status	This provision would make it clear that the definition of “doing business” in D.C. does not, in the case of organizations exempt under Section 501(a), include holding meetings with employees of Congress or the federal government at government offices.
SAVE Act (H.R. 22) Introduced 1/3/2025 by Rep. Roy (R-TX) Cosponsors: 110 (R: 110, D: 0)	Certain Charitable Organizations Providing Voter Registration Services To amend the National Voter Registration Act of 1993 to require proof of United States citizenship to register an individual to vote in elections for Federal office, and for other purposes.	Passed by the Yeas and Nays: 220 - 208. Received in the Senate Current Status	This provision would require presenting documentary proof of United States citizenship at the time of registering to vote in an election for federal office. The documentary proof must be presented in person to an election official. If documentary proof is not available, an applicant may sign an attestation under penalty of perjury that the applicant is a citizen of the United States and provide other evidence to a state or local official who would make a final determination. This provision would affect the work of charitable organizations that engage in voter registration activity.

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