

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

# 119th Congress: Federal Tax Legislation Tracker for the Charitable Sector

## Independent Sector

Updated as of April 3, 2026

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
<p><b>One Big Beautiful Bill Act</b> (H.R. 1)</p> <p>Introduced 5/9/2025 by Rep. Smith (R-MO)</p> <p><a href="#">House Bill</a></p> <p><a href="#">Senate Bill</a></p>	<p>Tax-Exempt Organizations</p> <p>To provide for reconciliation pursuant to title II of H. Con. Res. 14.</p>	<p>Passed in the House by the Yeas and Nays: 215 - 214, 1 Present</p> <p>Passed in the Senate by the Yeas and Nays: 51 - 50</p> <p>Signed into law on 7/4/2025</p> <p><a href="#">Current Status</a></p>	<p><b>The following provisions have particular impact on the charitable sector:</b></p> <p><b>Contributions to scholarship-granting organizations:</b> The House bill would allow a tax credit for certain contributions by individuals to scholarship-granting organizations. <b>(Sec. 110109)</b> The Senate bill contains the same provision with some changes in the language. <b>(Sec. 70411)</b> A similar tax credit was proposed in S. 370, described below.</p> <p><b>Charitable deduction for nonitemizers:</b> 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). <b>(Sec. 110112)</b> The Senate bill would increase the charitable deduction for individuals who do not elect to itemize</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
			<p>to \$1,000 for single filers and \$2,000 for married joint filers. <b>(Sec. 70424)</b></p> <p><b>Executive compensation excise tax:</b> 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 (“ATEOs”) 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 ATEOs. <b>(Sec. 112020)</b> The Senate bill contains a similar provision, but it would also cover predecessor organizations of an ATEO and would limit “former employees” to those employed during any taxable year beginning after December 31, 2016. <b>(Sec. 70416)</b></p> <p><b>Endowment excise tax on certain private colleges and universities:</b> 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. <b>(Sec.</b></p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
			<p><b>112021)</b> The Senate bill significantly reduces the endowment excise tax rates proposed in the House, with a top-tier rate of 8%, and the tax would only apply to institutions with more than 3,000 students. The bill removes the definition of “eligible student” found in the House bill for purposes of calculating the student-adjusted endowment, and it removes the exemption for qualified religious institutions. <b>(Sec. 70415)</b> 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><b>Private foundation net investment income excise tax:</b> 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 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. <b>(Sec. 112022)</b> This provision has been removed from the Senate bill.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
			<p><b>Private foundation excess business holdings tax:</b> 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. <b>(Sec. 112023)</b> A similar amendment was proposed in H.R. 2014 and S. 1416, described below. This provision has been removed from the Senate bill.</p> <p><b>Transportation fringe benefits tax:</b> 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. <b>(Sec. 112024)</b> This provision has been removed from the Senate bill. The Senate 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. <b>(Sec. 70112)</b></p> <p><b>UBTI from certain research income:</b> The House bill would amend Section 512(b)(9) to limit the research exclusion from unrelated business income to research</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
			<p>that is publicly available. (<b>Sec. 112025</b>) This provision has been removed from the Senate bill.</p> <p><b>Floor on corporate charitable contributions:</b> The House and Senate 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. (<b>Sec. 112027/Sec. 70426</b>)</p> <p><b>Floor on individual charitable contributions.</b> The Senate bill would create a 0.5% floor for individuals who elect to itemize. (<b>Sec. 70425</b>)</p> <p><b>Note:</b> 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 or Senate.</p> <p><b>Note:</b> 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 or Senate.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>Guarding U.S. Associations from Rogue Donations (GUARD) Act</b> (H.R. 8166)</p> <p>Introduced 3/30/2026 by Rep. Self (R-TX)</p> <p>Cosponsors: 0</p>	<p>Certain Charitable Organizations</p> <p>To amend the Internal Revenue Code of 1986 to deny tax-exempt status to certain organizations receiving contributions or gifts from citizens or nationals of foreign adversaries.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></p>	<p><a href="#">[Press release]</a></p> <p>This bill would amend the Internal Revenue Code to provide that organizations described in section 501(c)(3) and section 501(c)(4) that receive a contribution or gift from any individual who is a citizen or national of a foreign adversary shall not be exempt under section 501(a).</p>
<p><b>Fair Treatment of Religious Organizations Act of 2025</b> (H.R. 8117)</p> <p>Introduced 3/26/2026 by Rep. Moore (R-UT)</p> <p>Cosponsors: 9 (R: 9, D: 0)</p>	<p>Certain Charitable Organizations</p> <p>To ensure fair treatment of certain charitable organizations and recipients of Federal financial assistance, and for other purposes.</p>	<p>Referred to the Committees on Ways and Means and Oversight and Government Reform</p> <p><a href="#">Current Status</a></p>	<p>This bill would amend section 501 of the Internal Revenue Code to add a “Determination of Religious Purpose” subsection. It would provide that a determination of whether an organization has a religious purpose shall be made without regard to the organization’s religious beliefs concerning marriage, sexuality, or gender identity, and without regard to whether those beliefs are consistent with law or public policy. The new subsection would also provide that a belief shall not fail to be treated as a religious belief merely because such belief is not compelled by or central to a system of religion.</p> <p>The bill would further prohibit the federal government from discriminating against religious employers that receive federal funding for employment actions or practices consistent with the right to employ persons who share the religious</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
			beliefs and comply with the religious standards of the employer.
<p>(H.R. 8009)</p> <p>Introduced 3/19/2026 by Rep. Houchin (R-IN)</p> <p>Cosponsors: 1 (R: 0, D: 1)</p>	<p>Colleges &amp; Universities</p> <p>To amend the Higher Education Act of 1965 to provide for institutional ineligibility based on low cohort repayment rates and to require risk-sharing payments of institutions of higher education.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This bill would revoke federal aid eligibility for colleges where 15% or fewer of students are on track to repay their loans, create a fund to reward colleges that effectively educate significant low-income student populations, require colleges to share financial responsibility for unpaid student loans, and require the publication of institutional repayment rates.</p>
<p><b>HBCU AI Research Leadership Act</b> (H.R. 7826)</p> <p>Introduced 3/5/2026 by Rep. Foushee (D-NC)</p> <p>Cosponsors: 0</p>	<p>Historically Black Colleges &amp; Universities</p> <p>To amend the National Artificial Intelligence Initiative Act of 2020 to provide for a special allocation of certain awards of financial assistance to historically Black Colleges and Universities relating to national artificial intelligence research institutes, and for other purposes.</p>	<p>Referred to the Committee on Science, Space, and Technology</p> <p><a href="#">Current Status</a></p>	<p>This bill would provide federal funding to Historically Black Colleges and Universities (HBCUs) to establish Artificial Intelligence Research Institutes. The legislation would require 10% of the research institutes established through the National Science Foundation's National Artificial Intelligence Research Institutes program to be operated by, or in partnership with, an HBCU.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>Stop Proxy Organizations Nurturing Subversive Operations and Riots (SPONSOR) Act (S. 3942/H.R. 7799)</b></p> <p>Introduced 2/26/2026 by Sen. Cruz (R-TX), Rep. Moran (R-TX)</p> <p>Senate Cosponsors: 1 (R: 1: D: 0)</p> <p>House Cosponsors: 0</p>	<p>Section 501(c)(3) Organizations</p> <p>To amend the Internal Revenue Code of 1986 to provide that 501(c)(3) organizations are liable for the use of funding provided as a fiscal sponsor.</p>	<p>Referred to the Committee on Finance</p> <p><a href="#">Current Status - Senate</a></p> <p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status - House</a></p>	<p>This bill would amend the Internal Revenue Code to provide that section 501(c)(3) organizations that are fiscal sponsors shall bear 1) any criminal liability related to or arising from a fiscal sponsorship and 2) any civil liability concerning “covered activities” of sponsored entities. The bill defines “covered activities” as “aiding and abetting an act of international terrorism,” “intentionally injuring, intimidating or interfering with or attempting to injure, intimidate or interfere with any person lawfully exercising or seeking to exercise a constitutional right,” and “blocking the movement of any article or commodity in commerce to intentionally prevent the lawful movement of interstate and intrastate commerce.”</p>
<p><b>Municipal Investment and Neighborhood Transformation (MINT) Act (S. 3941/H.R. 7769)</b></p> <p>Introduced 2/26/2026 by Sen. Cortez Masto (D-NV), Rep. McClain (R-MI)</p> <p>Senate Cosponsors: 2 (R: 2, D: 0)</p>	<p>State and Local Bonds</p> <p>To amend the Internal Revenue Code of 1986 to restore treatment of State and local bonds that are guaranteed by a Federal home loan bank as not federally guaranteed for purposes of determining their tax-exempt status.</p>	<p>Referred to the Committee on Finance</p> <p><a href="#">Current Status - Senate</a></p> <p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status - House</a></p>	<p>This bill would restore the ability of Federal Home Loan banks to issue letters of credit for non-housing community development projects, such as infrastructure improvements, water and sewage treatment facilities, transportation centers, industrial development, health care facilities, or schools.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
House Cosponsors: 5 (R: 2, D: 3)			
<p><b>Protect our Ballots Act of 2026</b> (H.R. 7680)</p> <p>Introduced 2/25/2026 by Rep. Alford (R-MO)</p> <p>Cosponsors: 0</p>	<p>Certain Section 501(c)(3) Organizations</p> <p>To amend the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 to require that certain nonprofits comply with E-Verify.</p>	<p>Referred to the Committees on the Judiciary and Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This bill would require organizations described in Section 501(c)(3) that “pay any individual for the provision of personal services for any political purpose or to take an active part in political management or a political campaign” to participate in the federal E-Verify program under Section 403(a) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996.</p>
<p><b>Reinvest in Public Schools Act of 2026</b> (H.R. 7570)</p> <p>Introduced 2/13/2026 by Rep. Bell (D-MO)</p> <p>Cosponsors: 1 (R: 0, D: 1)</p>	<p>Public School Districts</p> <p>To amend the Internal Revenue Code of 1986 to allow certain advance refunding bonds for public school districts to be tax-exempt.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>This bill would reinstate the use of tax-exempt advance refunding bonds for public school infrastructure projects, thereby allowing public school districts to refinance bonds at lower interest rates. The bill would reverse a provision in the 2017 Tax Cuts and Jobs Act that eliminated the tax-exempt status for advance refunding bonds.</p>
<p><b>Protect America Act</b> (S. 3790)</p> <p>Introduced 2/5/2026 by Sen. Schmitt (R-MO)</p> <p>Cosponsors: 1 (R: 1, D: 0)</p>	<p>Section 501(c)(3) Organizations</p> <p>To condition certain Federal funds for States and local governments on cooperation with Federal immigration enforcement authorities, to deter illegal entry and reentry into the United States, to increase criminal penalties for</p>	<p>Referred to the Committee on Finance</p> <p><a href="#">Current Status</a></p>	<p>This bill would, among other things, prohibit schools located in sanctuary jurisdictions from issuing student visas, and preclude section 501(c)(3) status for organizations that promote, incite, or provide material support for criminal violence. The bill would also condition certain federal funding to state and local governments on cooperation with federal immigration enforcement authorities.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
	<p>crimes committed after illegal reentry into the United States, to protect Federal officers and employees from agitators using loud noises to interfere with the performance of their official duties, and to exclude organizations that promote, incite, or provide material support for criminal violence from the tax benefits available under section 501(c)(3) of the Internal Revenue Code of 1986.</p>		
<p><b>Nonprofit Security Grant Program Transparency Act</b> (H.R. 7382)</p> <p>Introduced 2/4/2026 by Rep. Thompson (D-MS)</p> <p>Cosponsors: 10 (R: 0, D: 10)</p>	<p>Nonprofit Security Grant Program</p> <p>To amend the Homeland Security Act of 2002 to improve the transparency of the Nonprofit Security Grant Program, and for other purposes.</p>	<p>Referred to the Committees on Transportation and Infrastructure and Homeland Security</p> <p><a href="#">Current Status</a></p>	<p>This bill would amend the reporting requirements for grants made through the Nonprofit Security Grant Program and would require the program administrator to submit additional pre-grant and annual reports with information about the grants, including the names and locations of the grant recipients, as well as the amounts of the grants.</p>
<p><b>Riley Gaines Act</b> (H.R. 7368)</p>	<p>Institutions of Higher Education, Athletic Associations</p> <p>To authorize civil actions against institutions of higher education</p>	<p>Referred to the Committee on the Judiciary</p> <p><a href="#">Current Status</a></p>	<p>This bill would authorize civil actions against institutions of higher education and athletic associations that “negligently or recklessly permit a biologically male student athlete to compete in an</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p>Introduced 2/4/2026 by Rep. McGuire (R-VA)</p> <p>Cosponsors: 8 (R: 8, D: 0)</p>	<p>and athletic associations that negligently or recklessly permit a biologically male student-athlete to compete in an athletic competition intended exclusively for female student-athletes, resulting in harm.</p>		<p>athletic competition intended exclusively for female student athletes,” resulting in physical harm.</p>
<p><b>Growing Reputable Academic Departments (GRAD) Act (H.R. 7341)</b></p> <p>Introduced 2/4/2026 by Rep. McClellan (D-VA)</p> <p>Cosponsors: 14 (R: 0, D: 14)</p>	<p>Colleges &amp; Universities</p> <p>To amend the Higher Education Act of 1965 to include certain part B institutions to be eligible for certain grants, and for other purposes.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This bill would amend Section 723 of the Higher Education Act of 1965 to expand federal funding eligibility for historically black colleges and universities and predominantly black institutions for graduate-level STEM programs.</p>
<p><b>Empowering Young Readers Act of 2026 (H.R. 7327)</b></p> <p>Introduced 2/3/2026 by Rep. Foushee (D-NC)</p> <p>Cosponsors: 3 (R: 0, D: 3)</p>	<p>Eligible Organizations</p> <p>To require the Secretary of Education to establish a pilot program to award grants to eligible organizations to carry out activities related to book access, and for other purposes.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This bill would establish a \$10 million, two-year grant pilot program for eligible nonprofits and nongovernmental organizations to carry out activities related to book access, including purchasing, delivering, and donating books to children and libraries, and hosting or organizing literacy-related programming for children and their families, including book fairs, reading hours, book drives, and story times.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p>(H.R. 7286)</p> <p>Introduced 1/30/2026 by Rep. Hageman (R-WY)</p> <p>Cosponsors: 20 (R: 20, D: 0)</p>	<p>Certain Nonprofit Organizations</p> <p>To amend the Internal Revenue Code of 1986 to revoke the tax-exempt status of organizations that provide, or provide funding for, abortion.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>This provision would provide that organizations that provide or fund abortions do not qualify for tax exemption and are ineligible to receive tax-deductible charitable contributions.</p>
<p><b>Rural Service and Workforce Corps Act</b> (H.R. 7201)</p> <p>Introduced 1/22/2026 by Rep. Bynum (D-OR)</p> <p>Cosponsors: 0</p>	<p>Education Assistance, Loan Repayment</p> <p>To establish a program to fill critical rural workforce shortages through an education assistance and loan repayment in exchange for service in designated rural areas, and for other purposes.</p>	<p>Referred to the Committees on Agriculture and Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This bill would create a federal service-for-benefits program that would provide scholarships, tuition assistance, student loan repayment, relocation and retention incentives, stipends, and/or wage assistance in exchange for a three-year commitment to work in a designated rural community with the goal of filling workforce shortages in targeted rural areas.</p>
<p><b>Small Business Child Care Investment Act</b> (H.R. 7109)</p> <p>Introduced 1/15/2026 by Rep. Lee (D-NV)</p> <p>Cosponsors: 1 (R: 1, D: 0)</p>	<p>Nonprofit Child Care Providers</p> <p>To allow nonprofit child care providers to participate in certain loan programs of the Small Business Administration, and for other purposes.</p>	<p>Referred to the Committee on Small Business</p> <p><a href="#">Current Status</a></p>	<p>This bill is substantially similar to S. 273, introduced on January 28, 2025 and described below. This provision would deem Section 501(c)(3) childcare providers meeting certain requirements to be “small business concerns” eligible for certain loans under the Small Business Act and Small Business Investment Act.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>Grave Injustice Parity Act</b> (H.R. 7087)</p> <p>Introduced 1/15/2026 by Rep. Moran (R-TX)</p> <p>Cosponsors: 2 (R: 1, D: 1)</p>	<p>Charitable Deductions</p> <p>To amend the Internal Revenue Code of 1986 to allow for deductions for transfers from estates or gifts to certain cemeteries.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>This bill would allow estate and gift tax deductions for gratuitous transfers made to nonprofit cemeteries. It would also permit private foundations to make qualifying distributions to nonprofit cemeteries.</p>
<p><b>Evidence-Based Grantmaking Act</b> (H.R. 7025)</p> <p>Introduced 1/13/2026 by Rep. Yakym (R-IN)</p> <p>Cosponsors: 7 (R: 4, D: 3)</p>	<p>Federal Grants</p> <p>To amend title 5, United States Code, to require the implementation of evidence-based practices with respect to certain Federal grants, and for other purposes.</p>	<p>Referred to the Committee on Oversight and Government Reform</p> <p><a href="#">Current Status</a></p>	<p>This bill would require covered federal agencies to implement evidence-based practices with respect to certain federal grants, which would include setting clearly defined intended outcomes for the use of any funds provided under the grant and requiring recipients of a covered grant to use practices that are evidenced-based in providing any services to the public or a specific community using funds provided under such grant.</p>
<p><b>American Dream Protection Act of 2025</b> (H.R. 6865)</p> <p>Introduced 12/18/2025 by Rep. Hunt (R-TX)</p> <p>Cosponsors: 0</p>	<p>Colleges &amp; Universities</p> <p>To amend section 505 of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 to prohibit the provision of Federal financial assistance to States and public institutions of higher education that provide certain higher education benefits to aliens who are not lawfully</p>	<p>Referred to the Committees on the Judiciary, Education and Workforce, and Oversight and Government Reform</p> <p><a href="#">Current Status</a></p>	<p>This bill is substantially similar to H.R. 2374, introduced March 26, 2025, and would prohibit a public college or university from receiving federal funding if it charges students who do not have lawful immigration status 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.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
	present in the United States, and for other purposes.		
<p>(H.R. 6800/S. 3554)</p> <p>Introduced 12/17/2025 by Rep. Kustoff (R-TN), Sen. Cornyn (R-TX)</p> <p>House Cosponsors: 0</p> <p>Senate Cosponsors: 2 (R: 2, D: 0)</p>	<p>Terrorist-supporting Organizations</p> <p>To amend the Internal Revenue Code of 1986 to terminate the tax-exempt status of terrorist supporting organizations.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Finance</p> <p><a href="#">Current Status - Senate</a></p>	<p>This bill would amend Section 501(p) of the Internal Revenue Code to revoke the tax-exempt status of organizations found to be “terrorist supporting organizations.” “Terrorist supporting organization” would be defined as an organization that provides more than a “de minimis” amount of material support or resources to a designated terrorist organization.</p> <p>The bill would exclude from the definition of “material support or resources” 1) humanitarian aid approved by the Office of Foreign Assets Control, and 2) certain support or resources approved by the Secretary of State with the concurrence of the Attorney General. It also would establish a Treasury-led designation process that includes written notice, an opportunity to cure or contest the designation, administrative review through the IRS Independent Office of Appeals, and judicial review in federal district court.</p> <p>The bill is substantially similar to proposed Section 501(p) amendments contained in H.R. 9495, which was introduced in the 118<sup>th</sup> session.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>Supporting Providers of English Language Learning (SPELL) Act</b> (H.R. 6711)</p> <p>Introduced 12/15/2025 by Rep. Espaillat (D-NY)</p> <p>Cosponsors: 0</p>	<p>Public Service Loan Forgiveness</p> <p>To amend the Higher Education Act of 1965 to provide additional amounts of loan forgiveness to teachers of English learners and teachers of bilingual and dual language immersion students, and for other purposes.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This bill would increase the student loan forgiveness benefit for teachers who serve English learners. Eligible teachers would qualify for an enhanced loan forgiveness amount of up to \$17,500.</p>
<p><b>Campus Free Speech Restoration Act</b> (H.R. 6663)</p> <p>Introduced 12/11/2025 by Rep. Murphy (R-NC)</p> <p>Cosponsors: 0</p>	<p>Colleges &amp; Universities</p> <p>To amend the Higher Education Act of 1965 to ensure that public institutions of higher education eschew policies that improperly constrain the expressive rights of students, and to ensure that private institutions of higher education are transparent about, and responsible for, their chosen speech policies.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This bill would amend the Higher Education Act of 1965 (Act) to mandate that public institutions of higher education not restrict permitted “expressive activities,” including peacefully assembling, distributing literature, carrying signs, or other expressive rights under the First Amendment, including religious rights. If an institution is found to have impermissibly restricted these expressive rights, it would lose eligibility for federal funding under the Act.</p> <p>Private institutions of higher education eligible to receive federal funding under the Act would be required to publicly share policies regarding the protection and regulation of the expressive rights of students. Institutions that fail to do so would lose eligibility for federal funding under the Act.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>CFTC Charitable Organization Exemption Act of 2025</b> (H.R. 6655)</p> <p>Introduced 12/11/2025 by Rep. McClain Delaney (D-MD)</p> <p>Cosponsors: 1 (R: 1, D: 0)</p>	<p>Charitable Organizations</p> <p>To exempt charitable organizations from commodity trading regulations and registration requirements.</p>	<p>Referred to the Committee on Agriculture</p> <p><a href="#">Current Status</a></p>	<p>This bill would amend the Commodity Exchange Act to provide that certain “charitable organizations,” as well as their trustees, directors, officers, employees, and volunteers, are not required to register as commodity pool operators or commodity trading advisors when acting on behalf of the organization. This exemption would also extend to certain investment trusts and retirement plans associated with these organizations.</p>
<p><b>Helping Undergraduate Students Thrive with Long-Term Earnings (HUSTLE) Act</b> (S. 3378)</p> <p>Introduced 12/4/2025 by Sen. Blackburn (R-TN)</p> <p>Cosponsors: 3 (R: 1, D: 2)</p>	<p>Colleges &amp; Universities</p> <p>To amend the Internal Revenue Code of 1986 to establish name, image, and likeness investment accounts for student-athletes, and for other purposes.</p>	<p>Referred to the Committee on Finance</p> <p><a href="#">Current Status</a></p>	<p>This bill would allow student athletes to contribute name, image, and likeness (NIL) income to tax-advantaged investment accounts up to the annual gift tax exclusion amount, allow up to \$35,000 of unused NIL account funds to be rolled over into an IRA or other retirement vehicle once a student athlete has been out of college sports for at least a year, require trustees to provide financial education to ensure athletes understand and manage their NIL savings responsibly, and direct the Department of the Treasury to issue regulations to prevent abuse, ensure proper reporting, track contribution limits, and define additional qualified expenses.</p> <p>The bill would also amend the Sports Agent Responsibility and Trust Act to regulate sports agent engagement with college athletes.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>Pregnant Students' Rights Act</b> (H.R. 6359)</p> <p>Introduced 12/2/2025 by Rep. Hinson (R-IA)</p> <p>Cosponsors: 3 (R: 3, D: 0)</p>	<p>Colleges &amp; Universities</p> <p>To require institutions of higher education to disseminate information on the rights of, and accommodations and resources for, pregnant students, and for other purposes.</p>	<p>Passed by the Yeas and Nays: 217 - 211. Received in the Senate. Placed on Senate Legislative Calendar under General Orders, Calendar No. 303</p> <p><a href="#">Current Status</a></p>	<p>This bill would require colleges and universities that participate in federal student aid programs to disseminate information on the rights of, and accommodations and resources for, pregnant students, including how to file a complaint with the Department of Education and the institution if a student believes there was a violation by the institution of Title IX on account of such student's determination to carry a baby to term.</p>
<p><b>Strengthening Loan Forgiveness for Public Service Workers Act</b> (H.R. 6284/S. 3277)</p> <p>Introduced 11/20/2025 by Rep. Swalwell (D-CA), Sen. Blumenthal (D-CT)</p> <p>House Cosponsors: 8 (R: 0, D: 8)</p> <p>Senate Cosponsors: 6 (R: 0, D: 6)</p>	<p>Public Service Loan Forgiveness</p> <p>To amend the Higher Education Act of 1965 to provide for a percentage of student loan forgiveness for public service employment, and for other purposes.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Health, Education, Labor, and Pensions</p> <p><a href="#">Current Status - Senate</a></p>	<p>This bill would establish a framework for partial student loan cancellation for eligible Federal Direct Loans made after the date of enactment. A percentage of the total amount due on any eligible loan would be canceled in intervals, with the percentage based on the number of qualifying monthly payments made while employed in a public service job. The bill would also cancel the remaining balance on eligible loans for borrowers who have made 120 monthly payments.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>Good Samaritan Menstrual Product Act</b> (H.R. 6212)</p> <p>Introduced 11/20/2025 by Rep. Meng (D-NY)</p> <p>Cosponsors: 26 (R: 3, D: 23)</p>	<p>Certain Nonprofit Organizations</p> <p>To encourage the donation of menstrual products to nonprofit organizations for distribution, and for other purposes.</p>	<p>Referred to the Committee on the Judiciary</p> <p><a href="#">Current Status</a></p>	<p>This bill would eliminate civil and criminal liability for individuals, manufacturers, and distributors that donate menstrual products in good faith, as well as for the nonprofit organizations that receive the products.</p> <p>The bill is modeled after the 1996 Good Samaritan Food Donations Act, which created a liability exemption for food and household donations.</p>
<p><b>No Antisemitism in Education Act</b> (H.R. 6186)</p> <p>Introduced 11/20/2025 by Rep. Fine (R-FL)</p> <p>Cosponsors: 0</p>	<p>Colleges &amp; Universities</p> <p>To require public elementary schools, public secondary schools, and institutions of higher education to treat discrimination motivated by antisemitism in an identical manner to how such school or institution treats discrimination motivated by race, and for other purposes.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>As a condition of receiving federal funds, this bill would require public elementary schools, public secondary schools, and institutions of higher education to treat discrimination motivated by antisemitism in an identical manner to how such school or institution treats discrimination motivated by race.</p> <p>The bill defines “antisemitism,” includes examples thereof, and provides that nothing in the provision shall be construed as diminishing or infringing upon First Amendment rights or preempting state antidiscrimination laws. The bill also clarifies that the term does not include criticism of Israel that is similar to criticism towards any other country.</p>
<p><b>Helping Everyone Access Long Term Healthcare</b></p>	<p>Charity Care</p> <p>To amend the Internal Revenue Code of 1986 to provide a</p>	<p>Referred to the Committees on Ways and Means</p>	<p>This bill would allow physicians who provide pro-bono health services to low-income individuals and families who rely on Medicaid or CHIP to claim a</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>(HEALTH) Act of 2025</b> (H.R. 6167)</p> <p>Introduced 11/20/2025 by Rep. Webster (R-FL)</p> <p>Cosponsors: 10 (R: 10, D: 0)</p>	<p>deduction for certain charity care furnished by physicians, to amend the Public Health Safety Act to limit the liability of physicians providing certain charity care, and for other purposes.</p>	<p>and Energy and Commerce</p> <p><a href="#">Current Status</a></p>	<p>federal tax deduction equal to the unreimbursed Medicare-based value of the furnished qualified charity care.</p> <p>The bill would also provide a liability exemption for physicians providing certain charity care.</p>
<p><b>Helping Our Heros Act</b> (H.R. 5905)</p> <p>Introduced 11/04/2025 by Rep. Bresnahan (R-PA)</p> <p>Cosponsors: 4 (R: 0, D: 4)</p>	<p>Charitable Deductions</p> <p>To amend the Internal Revenue Code of 1986 to provide a charitable deduction for the service of volunteer firefighters and emergency medical and rescue personnel.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>This provision would amend Section 170 to allow volunteers who provide “qualified services” to claim a charitable deduction of \$20 per hour of service, up to 300 hours per year. Qualified services are defined as firefighting and fire prevention, emergency medical and rescue services, ambulance services, civil air patrol, search and rescue services, and training activities relating to the aforementioned services.</p> <p>This would be an above-the-line deduction (i.e., available to taxpayers who do not itemize deductions), and the \$20 amount would be indexed for inflation.</p>
<p><b>No Tax Exemptions For Terror Act</b> (H.R. 5890)</p> <p>Introduced 10/31/2025 by Rep. Roy (R-TX)</p>	<p>Council on American-Islamic Relations and similar organizations</p> <p>To specify that the Council on American-Islamic Relations and similar organizations shall not be treated as described in section</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>This provision would provide that the Council on American-Islamic Relations and other “similar” organizations “found to have ties to terrorism or terrorist organizations” do not qualify for tax exemption under Section 501(c)(3).</p> <p>The bill leaves many open questions, including the procedure for revocation of existing exemptions, what</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
Cosponsors: 19 (R: 19, D: 0)	501(c)(3) of the Internal Revenue Code of 1986.		constitutes “ties to terrorism or terrorist organizations,” and who is responsible for making those determinations.
<p><b>GRAD Act</b> (H.R. 5850)</p> <p>Introduced 10/28/2025 by Rep. Figures (D-AL)</p> <p>Cosponsors: 18 (R: 0, D: 18)</p>	<p>Colleges &amp; Universities</p> <p>To amend the Higher Education Act of 1965 to require institutions of higher education, as a condition of participating in programs under title IV of such Act, to not terminate or otherwise alter the enrollment status of a student due to a disruption of the student’s Federal student financial aid under such title caused by a lapse in appropriations.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This provision would require institutions of higher education that receive federal aid to maintain students’ enrollment status during any government shutdown that disrupts federal financial aid.</p>
<p><b>Correcting Opportunity and Accountability in Collegiate Hiring (COACH) Act</b> (H.R. 5812)</p> <p>Introduced 10/24/2025 by Rep. Baumgartner (R-WA)</p> <p>Cosponsors: 0</p>	<p>Colleges &amp; Universities</p> <p>To amend the Higher Education Act of 1965 to cap certain intercollegiate athletics compensation and buyouts as a condition of institutional participation in Federal student aid programs, and for other purposes.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This provision would cap the compensation of certain college athletics department employees so that no individual’s compensation exceeds 10 times the institution’s tuition and required fees for a first-time, full-time undergraduate for the most recent academic year.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>Boosting University Investments in Low-Income Districts (BUILD) Act</b> (H.R. 5796)</p> <p>Introduced 10/21/2025 by Rep. Costa (D-CA)</p> <p>Cosponsors: 2 (R: 1, D: 1)</p>	<p>Institutions of Higher Education in Distressed Communities</p> <p>To establish a grant program for certain institutions of higher education to plan and implement projects for economic and community development in economically distressed communities, and for other purposes.</p>	<p>Referred to the Committees on Transportation and Infrastructure and Financial Services</p> <p><a href="#">Current Status</a></p>	<p>This provision would establish a grant program for institutions of higher education located in economically distressed communities to be used for eligible projects for economic and community development. Eligible projects include building and maintaining health clinics accessible to the public, supporting local entrepreneurs, and building and maintaining municipal broadband networks.</p>
<p><b>Pray Safe Act</b> (H.R. 5645/S. 2947)</p> <p>Introduced 9/30/2025 by Rep. Meng (D-NY), Sen. Hassan (D-NH)</p> <p>House Cosponsors: 37 (R: 19, D: 18)</p> <p>Senate Cosponsors: 13 (R: 7, D: 6)</p>	<p>Nonprofit Organizations</p> <p>To establish a Federal Clearinghouse on Safety and Best Practices for Nonprofit Organizations, Faith-based Organizations, and Houses of Worship within the Department of Homeland Security, and for other purposes.</p>	<p>Referred to the Committees on Transportation and Infrastructure and Homeland Security</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Homeland Security and Government Affairs</p> <p><a href="#">Current Status - Senate</a></p>	<p>This provision would direct the Department of Homeland Security to establish a federal clearinghouse on safety and security best practices for nonprofit organizations, faith-based organizations, and houses of worship. This resource center would provide organizations with information about best practices and recommendations to enhance safety and security and provide information relating to federal grant programs available to nonprofit organizations, including faith-based organizations, and houses of worship.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>Combating Hate Across Campus Act</b> (H. R. 5546)</p> <p>Introduced 9/23/2025 by Rep. Espaillat (D-NY)</p> <p>Cosponsors: 0</p>	<p>Colleges &amp; Universities</p> <p>To amend the Higher Education Act of 1965 to require institutions of higher education to track and record additional information on hate crimes, and for other purposes.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This provision would require institutions of higher education to report additional information on hate crimes including disaggregated information by subcategory based on the identity of the targeted individual or group. Currently, data is only collected and reported according to category of prejudice.</p>
<p><b>Community and Technical College Investment Act</b> (H.R. 5532)</p> <p>Introduced 9/19/2025 by Rep. Smith (D-WA)</p> <p>Cosponsors: 0</p>	<p>Community Colleges</p> <p>To direct the Secretary of Education to establish a program to facilitate the transition to tuition-free community college in certain States, and for other purposes.</p>	<p>Referred to the Committees on Education and Workforce and Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>This bill would create a program to help states transition to making community college tuition-free, and it would award subgrants to eligible institutions to offset costs and support wrap-around services (such as student advising and financial support) to improve access, retention, and completion.</p>
<p><b>Sparkling Production of Urban and Rural (SPUR) Housing Act</b> (S. 2915)</p> <p>Introduced 9/19/2025 by Sen. Durbin (D-IL)</p> <p>Cosponsors: 1 (R: 0, D: 1)</p>	<p>Nonprofit Housing Organizations</p> <p>To require the Secretary of Housing and Urban Development to establish an emerging developer fund program to provide competitive grants to nonprofit housing organizations and community development financial institutions, and for other purposes.</p>	<p>Referred to the Committee on Banking, Housing, and Urban Affairs</p> <p><a href="#">Current Status</a></p>	<p>This provision would establish an emerging developer fund program to provide competitive grants to nonprofit housing organizations and community development financial institutions.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>Equal Campus Access Act of 2025</b> (H.R. 5505/S. 2859)</p> <p>Introduced 9/18/2025 by Rep. Walberg (R-MI), Sen. Lankford (R-OK)</p> <p>House Cosponsors: 9 (R: 9, D: 0)</p> <p>Senate Cosponsors: 29 (R: 29, D: 0)</p>	<p>Colleges &amp; Universities</p> <p>To amend the Higher Education Act of 1965 to ensure campus access at public institutions of higher education for religious groups.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Health, Education, Labor, and Pensions</p> <p><a href="#">Current Status - Senate</a></p>	<p>This bill would prohibit public institutions of higher education from receiving funds under the Higher Education Act of 1965 if they deny religious student organizations the same rights, benefits, or privileges as other student organizations. This includes access to facilities and official recognition, based on the religious group's beliefs, practices, or standards</p>
<p><b>USA Workforce Investment Act</b> (H.R. 5493)</p> <p>Introduced 9/18/2025 by Rep. Smucker (R-PA)</p> <p>Cosponsors: 4 (R: 4, D: 0)</p>	<p>Charitable Donations</p> <p>To amend the Internal Revenue Code of 1986 to allow a credit against tax for charitable donations to nonprofit organizations providing workforce training.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>This provision would provide individuals with a federal tax credit of up to \$1,700 annually for cash donations made to eligible nonprofit organizations that provide workforce development or apprenticeship training programs. The credit is reduced if a similar state tax credit is claimed and cannot be double-counted as a charitable deduction.</p>
<p><b>Tyler Clementi Higher Education Anti-Harassment Act of 2025</b> (H.R. 5486/S. 2876)</p>	<p>Colleges &amp; Universities</p>	<p>Referred to the Committee on Education and Workforce</p>	<p>This bill would require institutions of higher education that receive federal funding to implement procedures related to bullying and harassment, including the requirement to adopt anti-bullying policies and recognize cyber-bullying as a form of bullying. This</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p>Introduced 9/18/2025 by Rep. Pocan (D-WI), Sen. Murray (D-WA)</p> <p>House Cosponsors: 138 (R: 0, D: 138)</p> <p>Senate Cosponsors: 23 (R: 0, D: 22, I: 1)</p>	<p>To prevent harassment at institutions of higher education, and for other purposes.</p>	<p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Health, Education, Labor, and Pensions</p> <p><a href="#">Current Status - Senate</a></p>	<p>bill would also create a grant program to assist institutions to start or expand programs to prevent harassment and provide counseling services to students who have experienced harassment.</p>
<p><b>Nonprofit Governance Integrity Act (S. 2849)</b></p> <p>Introduced 9/17/2025 by Sen. Cotton (R-AR)</p> <p>Cosponsors: 0</p>	<p>Nonprofit Organizations</p> <p>To amend the Internal Revenue Code of 1986 to prohibit certain foreign nationals from serving on the board of directors of tax-exempt organizations.</p>	<p>Referred to the Committee on Finance</p> <p><a href="#">Current Status</a></p>	<p>This provision would amend the Internal Revenue Code of 1986 to prohibit any organization described under Section 501(c)(3), 501(c)(4), or 501(c)(6) from receiving tax-exempt status if any member of the board of directors (or a similar governing body) is a citizen or national of a “covered nation,” including China, Russia, Iran, and North Korea. This bill would not apply to churches or conventions or associations of churches.</p>
<p><b>Medical Student Education Authorization Act of 2025 (H.R. 5428)</b></p> <p>Introduced 9/17/2025 by Rep. Cole (R-OK)</p>	<p>Public Colleges &amp; Universities</p> <p>To amend the Public Health Service Act to establish a grant program to award grants to accredited public institutions of higher education, and for other purposes.</p>	<p>Referred to the Committee on Energy and Commerce</p> <p><a href="#">Current Status</a></p>	<p>This provision would create a grant program to support institutions of higher education develop education programs to prepare medical students to deliver primary healthcare for medically underserved communities.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
Cosponsors: 19 (R: 10, D: 9)			
<p><b>Health Access Innovation Act (HAIA)</b> (H.R. 5417/S. 2825)</p> <p>Introduced 9/16/2025 by Rep. Williams (D-GA), Sen. Gillibrand (D-NY)</p> <p>House Cosponsors: 3 (R: 0, D: 3)</p> <p>Senate Cosponsors: 3 (R: 0, D: 3)</p>	<p>Faith- or Community-Based Organizations</p> <p>To amend the Public Health Service Act to authorize the Secretary of Health and Human Services to award grants to faith- or community-based organizations to address persistent health inequities and chronic disease challenges.</p>	<p>Referred to the Committee on Energy and Commerce</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Health, Education, Labor, and Pensions</p> <p><a href="#">Current Status - Senate</a></p>	<p>This provision would create a grant program administered by the Health and Human Services Office of Minority Services to provide funds to faith- or community-based organizations to address persistent health inequities and chronic disease challenges.</p>
<p><b>Equitable Arts Education Enhancement Act</b> (H.R. 5399)</p> <p>Introduced 9/16/2025 by Rep. Kamlager-Dove (D-CA)</p> <p>Cosponsors: 7 (R: 0, D: 7)</p>	<p>Minority-serving Institutions of Higher Education</p> <p>To direct the Secretary of Education to carry out a grant program to support arts education at minority-serving institutions of higher education.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This provision would create a grant program to support arts education at minority-serving institutions of higher education. Institutions must use the funds to support increased racial minority access to arts education at the institution and may do so in a variety of ways, including providing financial assistance to students in the arts, establishing outreach programs, and exhibiting and maintaining minority art collections in exhibition and in storage.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>Protecting American Research and Talent Act</b> (H.R. 5253/S. 2755)</p> <p>Introduced 9/10/2025 by Rep. Barr (R-KY), Sen. Cotton (R-AR)</p> <p>House Cosponsors: 0</p> <p>Senate Cosponsors: 6 (R: 6, D: 0)</p>	<p>Colleges &amp; Universities</p> <p>To provide that no Federal funds may be obligated or expended to award a grant or contract to an institution of higher education for the specific purposes of conducting fundamental research in collaboration with a covered entity.</p>	<p>Referred to the Committee on Science, Space, and Technology</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Homeland Security and Governmental Affairs</p> <p><a href="#">Current Status - Senate</a></p>	<p>This provision would restrict certain institutions of higher education from receiving federal funds for the specific purposes of conducting fundamental research in collaboration with a covered entity. The focus of this bill appears to be groups related to the Chinese Communist Party and foreign adversaries, although it is not limited to such groups.</p> <p>The bill allows for certain waivers, including if the international enrollment rate at the institution is less than 15% and if the enrollment of students from foreign countries of concern is less than 5% of the international student body at the institution.</p>
<p><b>Yes in God's Back Yard (YIGBY) Act</b> (S. 2720/H.R. 6957/H.R. 7152)</p> <p>Introduced 9/4/2025 by Sen. Warner (D-VA), Rep. Barragán (D-CA)</p> <p>Senate Cosponsors: 5 (R: 0, D: 5)</p>	<p>Faith-Based Organizations, Colleges &amp; Universities</p> <p>To provide technical assistance and grants for faith-based organizations, institutions of higher education, and local governments to increase the supply of affordable rental housing, and for other purposes.</p>	<p>Referred to the Committee on Banking, Housing, and Urban Affairs</p> <p><a href="#">Current Status - Senate</a></p> <p>Referred to the Committee on Financial Services</p>	<p>This provision would provide resources and incentives to faith-based organizations, institutions of higher education, and local governments to develop and preserve affordable rental housing on their existing land holdings.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p>House Cosponsors (H.R. 6957): 1 (R: 1, D: 0)</p> <p>House Cosponsors (H.R. 7152): 9 (R: 0, D: 9)</p>		<p><a href="#">Current Status - House (H.R. 6957)</a></p> <p>Referred to the Committee on Financial Services</p> <p><a href="#">Current Status - House (H.R. 7152)</a></p>	
<p><b>Fairness in Higher Education Accreditation Act</b> (H.R. 5121)</p> <p>Introduced 9/3/2025 by Rep. Stefanik (R-NY)</p> <p>Cosponsors: 2 (R: 2, D: 0)</p>	<p>Colleges &amp; Universities</p> <p>To modify the criteria for recognition of accrediting agencies or associations for institutions of higher education.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This provision would prohibit accrediting agencies from imposing requirements or making suggestions to institutions of higher education concerning the race, color, sex, or national origin composition of the student body, faculty, or staff. This provision would align with Executive Order 14279, <a href="#">Reforming Accreditation to Strengthen Higher Education</a>.</p>
<p><b>Teacher Loan Forgiveness Enhancement Act</b> (H.R. 5084)</p> <p>Introduced 9/2/2025 by Rep. Fields (D-LA)</p> <p>Cosponsors: 0</p>	<p>Public School Teacher Loan Forgiveness</p> <p>To amend the Higher Education Act of 1965 to provide undergraduate student loan forgiveness for public school teachers who provide 8 years of consecutive teaching service.</p>	<p>Referred to the Committees on Education and Workforce and Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>This provision would provide forgiveness for federal undergraduate loans of a borrower who has been employed full-time as a public school teacher for at least 8 consecutive years.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>Fulbright Teacher's Loan Forgiveness Act</b> (H.R. 4973)</p> <p>Introduced 8/15/2025 by Rep. Beyer (D-VA)</p> <p>Cosponsors: 5 (R: 0, D: 5)</p>	<p>Public Service Loan Forgiveness</p> <p>To amend the Higher Education Act of 1965 to allow participation in certain Fulbright programs to qualify for the repayment plan for public service employees, and for other purposes.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This provision would expand student debt relief qualification under the Public Service Loan Forgiveness program for participants in the Fulbright Teacher Exchange and Fulbright English Teaching Assistant programs. Participation in these programs would be treated as employment in a public service job.</p>
<p><b>Safeguarding Trust in Our Politics Act</b> (H.R. 4943)</p> <p>Introduced 8/8/2025 by Rep. Tenney (R-NY)</p> <p>Cosponsors: 0</p>	<p>Certain Tax-Exempt Organizations</p> <p>To amend the Internal Revenue Code of 1986 to prohibit certain tax-exempt organizations from providing funding for election administration.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>This provision would amend Section 501(c)(3) to deny exemption to an organization that provides direct funding to any state or unit of local government for the purpose of the administration of elections for public office or any funding to any state or unit of local government in a case in which it is reasonable to expect such funding will be used for the purpose of the administration of elections for public office except for the provision of space to be used as a polling place.</p>
<p><b>Securing Academia from Foreign Entanglements (SAFE) Act</b> (H.R. 4902)</p> <p>Introduced 8/5/2025 by Rep. Steube (R-FL)</p> <p>Cosponsors: 0</p>	<p>Colleges &amp; 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 Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This provision would 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. In addition, institutions would be required to disclose gifts from or contracts with covered nations to the Department of Education.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>Lowering Obstacles to Achievement Now (LOAN) Act (H.R. 4862)</b></p> <p>Introduced 8/1/2025 by Rep. Scott (D-VA)</p> <p>Cosponsors: 23 (R: 0, D: 23)</p>	<p>Public Service Loan Forgiveness</p> <p>To amend the Higher Education Act of 1965 to double the Pell Grant award amount, improve the Public Service Loan Forgiveness program, and reduce interest rates, and for other purposes.</p>	<p>Referred to the Committees on Education and Workforce and the Budget</p> <p><a href="#">Current Status</a></p>	<p>This provision would make several amendments to the Higher Education Act of 1965 aimed at lowering the cost of attending college, including doubling the Pell Grant by increasing the maximum award over five years to \$14,000, shortening the time to forgiveness, expanding access to subsidized loans, tying interest rates for new federal student loans to the 10-year Treasury note, and capping interest rates of new loans at 5%.</p>
<p><b>Protect Economic and Academic Freedom Act of 2025 (H.R. 4795)</b></p> <p>Introduced 7/29/2025 by Rep. Foxx (R-NC)</p> <p>Cosponsors: 1 (R: 0, D: 1)</p>	<p>Colleges &amp; Universities</p> <p>To amend the Higher Education Act of 1965 to prohibit an institution that participates in a nonexpressive commercial boycott of Israel from being eligible for certain funds under that Act, to require an institution that participates in certain programs under that Act to certify that students are not unreasonably obstructed from participating in academic programs in Israel, and for other purposes.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This provision would require an institution of higher education that participates in any Title IV program to certify that it will not engage in a nonexpressive commercial boycott of Israel. For purposes of this provision, a “nonexpressive commercial boycott” means a commercial action (including engaging in refusals to deal and terminating business activities) that is intended to limit commercial relations and is not based on a valid business reason. This provision would also direct the Department of Education to make publicly available a list of institutions that do not submit such certification.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p>(H.R. 4727)</p> <p>Introduced 7/23/2025 by Rep. Self (R-TX)</p> <p>Cosponsors: 0</p>	<p>Public Service Loan Forgiveness</p> <p>To codify Executive Order 14235 relating to restoring public service loan forgiveness.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This provision would codify <a href="#">Executive Order 14235</a> (Restoring Public Service Loan Forgiveness) and would clarify that the definition of “public service” excludes organizations that engage in activities that have a substantial illegal purpose.</p>
<p><b>Small Nonprofit Retirement Security Act</b> (H.R. 4548/S. 2365)</p> <p>Introduced 7/21/2025 by Rep. Buchanan (R-FL), Sen. Lankford (R-OK)</p> <p>House Cosponsors: 7 (R: 1, D: 6)</p> <p>Senate Cosponsors: 2 (R: 1, D: 1)</p>	<p>Eligible Tax-Exempt Small Employers</p> <p>To amend the Internal Revenue Code of 1986 to make the credit for small employer pension plan startup costs and the retirement auto-enrollment credit available to tax-exempt eligible small employers.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Finance</p> <p><a href="#">Current Status - Senate</a></p>	<p>This provision would make tax credits available to tax-exempt eligible employers for small employer pension plan startup costs and retirement auto-enrollment credit.</p>
<p><b>Protecting Endowments from Our Adversaries Act (PEOAA)</b> (H.R. 4462)</p> <p>Introduced 7/16/2025 by Rep. Murphy (R-NC)</p> <p>Cosponsors: 0</p>	<p>Colleges &amp; 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 Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>This provision would impose an excise tax on investments of institutions of higher education in companies included on US government lists including the Entity List, the Military End User List, the Unverified List, and the FCC Covered List. The excise tax would equal up to 50% of the fair market value of the investment and up to 100% of gains realized from such investment. This provision would apply to</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
			institutions of higher education with endowments over \$1 billion.
<p><b>Foreign Registration Obligations for Nonprofit Transparency (FRONT) Act (S. 2305)</b></p> <p>Introduced 7/16/2025 by Sen. Budd (R-NC)</p> <p>Cosponsors: 3 (R: 3, D: 0)</p>	<p>Certain Tax-Exempt Organizations</p> <p>To amend the Foreign Agents Registration Act of 1938, as amended to treat certain tax-exempt organizations receiving funding from foreign principals of foreign countries of concern as agents of a foreign principal under such Act, and for other purposes.</p>	<p>Referred to the Committee on Foreign Relations</p> <p><a href="#">Current Status</a></p>	<p>This provision would require certain tax-exempt organizations to register under the Foreign Agents Registration Act if they receive funding from foreign principals of foreign countries of concern (including China, North Korea, Russia, Iran, Cuba, and Venezuela) and report the activities engaged in as a direct or indirect result of the funds received.</p>
<p><b>Defend Girls Athletics Act (H.R. 4363)</b></p> <p>Introduced 7/14/2025 by Rep. Barr (R-KY)</p> <p>Cosponsors: 57 (R: 57, D: 0)</p>	<p>Colleges &amp; Universities</p> <p>To require elementary schools, secondary schools, and institutions of higher education to ensure biological fairness in women's sports as a condition of receiving Federal funds, and for other purposes.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This provision would require elementary schools, secondary schools, and institutions of higher education to comply with the requirements of <a href="#">Executive Order 14201</a> (Keeping Men Out of Women's Sports) in order to be eligible to receive federal funds.</p>
<p><b>No Tax Dollars for Riots (H.R. 4232)</b></p> <p>Introduced 6/27/2025 by Rep. Kiley (R-CA)</p>	<p>Nonprofit Boards of Directors</p> <p>To provide penalties for certain misconduct by officers and members of the board of directors</p>	<p>Referred to the Committees on Ways and Means and Oversight and Government Reform</p>	<p>This provision would limit federal funding for tax-exempt organizations and/or cause such organization to lose tax-exempt status if an officer of the organization is found to have been convicted of</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
Cosponsors: 0	of nonprofit entities, and for other purposes.	<a href="#">Current Status</a>	inciting, organizing, or participating in a riot as defined under Section 111 of 2101 of Title 18, US Code.
<p><b>Protect the First Amendment Act</b> (H.R. 4067)</p> <p>Introduced 6/20/2025 by Rep. Williams (R-TX)</p> <p>Cosponsors: 1 (R: 1, D: 0)</p>	<p>Certain Nonprofit Organizations</p> <p>To prohibit the Federal Government from using funds to contract with or make awards to certain entities engaging in censorship, and for other purposes.</p>	<p>Referred to the Committee on Oversight and Government Reform</p> <p><a href="#">Current Status</a></p>	<p>This provision would prohibit the federal government from contracting with or granting awards to 501(c)(3) organizations and certain covered entities if the entities are found to have suppressed free speech or questioned the credibility of a domestic entity (including news and other information outlets) by purporting to evaluate whether speech of such domestic entity is misinformation, disinformation, or malinformation.</p>
<p><b>American Students First Act</b> (S. 2111)</p> <p>Introduced 6/18/2025 by Sen. Scott (R-FL)</p> <p>Cosponsors: 0</p>	<p>Colleges &amp; Universities</p> <p>To require a cap on the number of foreign students who may enroll in a university under the Student and Exchange Visitor Program, and for other purposes.</p>	<p>Referred to the Committee on the Judiciary</p> <p><a href="#">Current Status</a></p>	<p>This provision would cap the total number of students with F and M visas who may enroll in universities to 10% of the student population of the university in an academic year. The cap may be waived to increase enrollment to 15% for national security purposes.</p>
<p><b>Protecting Endowments from our Adversaries Act (PEOAA)</b> (S. 2045)</p> <p>Introduced 6/12/2025 by Sen. Ricketts (R-NE)</p> <p>Cosponsors: 2 (R: 2, D: 0)</p>	<p>Colleges &amp; 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><a href="#">Current Status</a></p>	<p>This provision would impose an excise tax on certain institutions of higher education with endowments of more than \$1 billion that acquire certain “listed investments.” Listed investments include investments in entities that are on certain government lists including the Entity List, Military End User List, Unverified List, and FCC Covered list. The excise tax would equal 50% on the principal investment at the</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
			time of acquisition if an endowment invests in an entity that is listed, and 100% on the realized gains derived from such listed investment one year after the entity is listed.
<p><b>Think Tank and Nonprofit Foreign Influence Disclosure Act</b> (H.R. 3966)</p> <p>Introduced 6/12/2025 by Rep. Gooden (R-TX)</p> <p>Cosponsors: 4 (R: 4, D: 0)</p>	<p>Nonprofit Organizations</p> <p>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.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>This provision would require 501(c)(3) organizations to disclose contributions and gifts exceeding \$10,000 from foreign governments and political parties, including the names of the donors and the amounts received.</p> <p>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.</p>
<p><b>Putting American Students First Act</b> (H.R. 3913/S. 2036)</p> <p>Introduced 6/11/2025 by Rep. Houchin (R-IN), Sen. Banks (R-IN)</p> <p>House Cosponsors: 1 (R: 1, D: 0)</p> <p>Senate Cosponsors: 0</p>	<p>TRIO Program</p> <p>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.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Health, Education, Labor, and Pensions</p>	<p>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.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
		<a href="#">Current Status - Senate</a>	
<p><b>EO 14282 Act of 2025</b> (H.R. 3836)</p> <p>Introduced 6/9/2025 by Rep. Burchett (R-TN)</p> <p>Cosponsors: 0</p>	<p>Colleges &amp; Universities</p> <p>To codify Executive Order 14282 (relating to transparency regarding foreign influence at American universities).</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This provision would codify <a href="#">Executive Order 14282</a> 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.</p>
<p><b>Veteran and Active Loan Obligation Relief Act of 2025 (VALOR Act of 2025)</b> (S. 1863)</p> <p>Introduced 5/22/2025 by Sen. Blumenthal (D-CT)</p> <p>Cosponsors: 0</p>	<p>Public Service Loan Forgiveness</p> <p>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.</p>	<p>Referred to the Committee on Health, Education, Labor, and Pensions</p> <p><a href="#">Current Status</a></p>	<p>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.</p>
<p><b>No Loan Forgiveness for Terrorists Act</b> (S. 1845/H.R. 3739)</p>	<p>Public Service Loan Forgiveness</p> <p>To amend the public service loan forgiveness program under the Higher Education Act of 1965 to</p>	<p>Referred to the Committee on Health, Education, Labor, and Pensions</p>	<p>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</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p>Introduced 5/21/2025 by Sen. Banks (R-IN), Rep. Steube (R-FL)</p> <p>Senate Cosponsors: 2 (R: 2, D: 0)</p> <p>House Cosponsors: 0</p>	<p>ensure qualifying public service excludes employment with organizations that engage in activities that have a substantial illegal purpose.</p>	<p><a href="#">Current Status - Senate</a></p> <p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status - House</a></p>	<p>would not be considered a “public service job” under this amendment.</p> <p>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.</p>
<p><b>College for All Act of 2025</b> (H.R. 3543/S. 1832)</p> <p>Introduced 5/21/2025 by Rep. Jayapal (D-WA), Sen. Sanders (I-VT)</p> <p>House Cosponsors: 64 (R: 0, D: 64)</p> <p>Senate Cosponsors: 11 (R: 0, D: 11)</p>	<p>Colleges &amp; Universities</p> <p>To amend the Higher Education Act of 1965 to ensure College for All.</p>	<p>Referred to the Committees on Education and Workforce, Ways and Means, and the Budget</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Finance</p>	<p>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.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
		<a href="#">Current Status - Senate</a>	
<p><b>Universal School Choice Act</b> (H.R. 3519/S. 1810)</p> <p>Introduced 5/20/2025 by Rep. Owens (R-UT), Sen. Cruz (R-TX)</p> <p>House Cosponsors: 2 (R: 2, D: 0)</p> <p>Senate Cosponsors: 1 (R: 1, D: 0)</p>	<p>Charitable Donations to Certain Nonprofit Organizations</p> <p>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.</p>	<p>Referred to the Committees on Ways and Means and Education and Workforce</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Finance</p> <p><a href="#">Current Status - Senate</a></p>	<p>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 sibling who has received a scholarship, or are from low-income households.</p>
<p><b>Embracing anti-Discrimination, Unbiased Curricula, and Advancing Truth in Education (EDUCATE) Act</b> (H.R. 3518/S. 1811)</p> <p>Introduced 5/20/2025 by Rep. Murphy (R-NC), Sen. Kennedy (R-LA)</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><a href="#">Current Status - House</a></p> <p>Referred to the Committee on</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>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p>House Cosponsors: 16 (R: 16, D: 0)</p> <p>Senate Cosponsors: 1 (R: 1, D, 0)</p>		<p>Health, Education, Labor, and Pensions</p> <p><a href="#">Current Status - Senate</a></p>	
<p><b>Securing Academia from Foreign Entanglements Act</b> (S. 1738)</p> <p>Introduced 5/13/2025 by Sen. Sullivan (R-AK)</p> <p>Cosponsors: 0</p>	<p>Colleges &amp; 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><a href="#">Current Status</a></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 tuition, room and board, fees, or other aspects of cost of attendance.</p>
<p><b>Foreign Influence Transparency and Accountability Act</b> (H.R. 3284/S. 1684)</p> <p>Introduced 5/8/2025 by Rep. Gill (R-TX), Sen. Cruz (R-TX)</p> <p>House Cosponsors: 0</p> <p>Senate Cosponsors: 0</p>	<p>Colleges &amp; Universities</p> <p>To require audits of institutions with respect to disclosures of foreign gifts, and for other purposes.</p>	<p>Referred to the Committees on Ways and Means and Education and Workforce</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Finance</p>	<p>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.</p> <p>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</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
		<a href="#">Current Status - Senate</a>	that have been found to be noncompliant with reporting requirements.
<p><b>Preventing Antisemitic Harassment on Campus Act of 2025</b> (H.R. 3282/S. 826)</p> <p>Introduced 3/4/2025 by Rep. Fine (R-FL), Sen. Scott (R-FL)</p> <p>House Cosponsors: 0</p> <p>Senate Cosponsors: 0</p>	<p>Programs &amp; Activities receiving Federal Funding, Colleges &amp; Universities</p> <p>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.</p>	<p>Referred to the Committees on the Judiciary and Education and Workforce</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Health, Education, Labor, and Pensions</p> <p><a href="#">Current Status - Senate</a></p>	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.
<p><b>Child Care Workforce Development Act</b> (H.R. 3273)</p> <p>Introduced 5/8/2025 by Rep. Clark (D-MA)</p> <p>Cosponsors: 6 (R: 0, D: 6)</p>	<p>Public Service Loan Forgiveness</p> <p>To authorize the Secretary of Health and Human Services to carry out an early childhood educator loan assistance program, and for other purposes.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	This provision would establish a loan assistance program for early childhood educators and create a grant program for individuals pursuing a childhood development credential.

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>Public Service Loan Forgiveness Payment Completion Fairness Act</b> (H.R. 3267)</p> <p>Introduced 5/8/2025 by Rep. Houlahan (D-PA)</p> <p>Cosponsors: 30 (R: 2, D: 28)</p>	<p>Public Service Loan Forgiveness</p> <p>To ensure that borrowers who have performed qualifying public service are eligible for Public Service Loan Forgiveness.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>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.</p>
<p><b>No Student Visas for Sanctuary Cities Act</b> (H.R. 3237)</p> <p>Introduced 5/7/2025 by Rep. Hageman (R-WY)</p> <p>Cosponsors: 9 (R: 9, D: 0)</p>	<p>Colleges &amp; Universities</p> <p>To amend the Immigration and Nationality Act to provide for a limitation on availability of student visas for institutions in sanctuary jurisdictions.</p>	<p>Referred to the Committee on the Judiciary</p> <p><a href="#">Current Status</a></p>	<p>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.</p>
<p><b>Advancing Frequent and Tailored Education to Rebuild Safe Communities and Help Orchestrate Opportunities and Learning (AFTER SCHOOL) Act</b> (S. 1571)</p>	<p>Educational Agencies and 501(c)(3) Organizations in Counties with a Certain Juvenile Offense Rate</p> <p>To award grants to local educational agencies and nonprofit organizations to operate after</p>	<p>Referred to the Committee on the Judiciary</p> <p><a href="#">Current Status</a></p>	<p>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.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p>Introduced 5/1/2025 by Sen. Blackburn (R-TN)</p> <p>Cosponsors: 1 (R: 0, D: 1)</p>	<p>school programs in certain areas with a high rate of juvenile crime.</p>		
<p><b>HEROES Act</b> (H.R. 3146)</p> <p>Introduced 5/1/2025 by Rep. Goldman (D-NY)</p> <p>Cosponsors: 3 (R: 0, D: 3)</p>	<p>Public Service Loan Forgiveness</p> <p>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.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This provision would expand eligibility for loan forgiveness under the Public Service Loan Forgiveness Program for volunteer firefighters and volunteer emergency medical technicians.</p>
<p><b>Securing Help for Immigrants Through Education and Legal Development (SHIELD) Act</b> (H.R. 3101)</p> <p>Introduced 4/30/2025 by Rep. Garcia (D-CA)</p> <p>Cosponsors: 17 (R: 0, D: 17)</p>	<p>Certain Nonprofit Organizations</p> <p>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.</p>	<p>Referred to the Committee on the Judiciary</p> <p><a href="#">Current Status</a></p>	<p>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.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>No Vaccine Mandates in Higher Education Act</b> (H.R. 3044)</p> <p>Introduced 4/28/2025 by Rep. Messmer (R-IN)</p> <p>Cosponsors: 16 (R: 16, D: 0)</p>	<p>Colleges &amp; Universities</p> <p>To prohibit institutions of higher education from mandating COVID-19 vaccines for students or staff.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>This provision would prohibit institutions of higher education from receiving federal funds if they require students or staff to receive a COVID-19 vaccine.</p>
<p><b>Holding Nonprofit Hospitals Accountable Act</b> (H.R. 3019)</p> <p>Introduced 4/24/2025 by Rep. Spartz (R-IN)</p> <p>Cosponsors: 0</p>	<p>Tax-Exempt Hospital Organizations</p> <p>To amend the Internal Revenue Code of 1986 to establish new community benefit standards for tax-exempt hospital organizations, and for other purposes.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>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.</p>
<p><b>Combatting Hospital Monopolies Act</b> (H.R. 3016)</p> <p>Introduced 4/24/2025 by Rep. Spartz (R-IN)</p>	<p>Certain Tax-Exempt Organizations</p> <p>To give the Federal Trade Commission authority over certain tax-exempt organizations.</p>	<p>Referred to the Committee on Energy and Commerce</p> <p><a href="#">Current Status</a></p>	<p>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.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
Cosponsors: 0			
<p><b>Family Business Legacy Act</b> (H.R. 2918)</p> <p>Introduced 4/14/2025 by Rep. Steube (R-FL)</p> <p>Cosponsors: 1 (R: 1, D: 0)</p>	<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><a href="#">Current Status</a></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>
<p><b>Tracking Receipts to Adversarial Countries for Knowledge of Spending (TRACKS) Act</b> (H.R. 2917)</p> <p>Introduced 4/14/2025 by Rep. Stefanik (R-NY)</p> <p>Cosponsors: 0</p>	<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><a href="#">Current Status</a></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>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>Safeguarding Charity Act</b> (H.R. 2896/S. 1428)</p> <p>Introduced 4/10/2025 by Rep. Steube (R-FL), Sen. Lankford (R-OK)</p> <p>House Cosponsors: 9 (R: 9, D: 0)</p> <p>Senate Cosponsors: 4 (R: 4, D: 0)</p>	<p>All Tax-Exempt Organizations</p> <p>To amend title 1, United States Code, to clarify that certain tax exemptions are not treated as Federal financial assistance.</p>	<p>Referred to the Committee on the Judiciary</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Finance</p> <p><a href="#">Current Status - Senate</a></p>	<p>This provision would clarify that tax exemption under Sections 501(c), (d), and 401(a) does not constitute “federal financial assistance.”</p> <p>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.</p>
<p><b>IRA Charitable Rollover Facilitation and Enhancement Act of 2025</b> (H.R. 2891)/(S. 3975)</p> <p>Introduced 4/10/2025 by Rep. Smith (R-NE) and on 3/3/2026 by Sen. Young (R-IN)</p> <p>House Cosponsors: 37 (R: 20, D: 17)</p> <p><b>Senate Cosponsors: 5 (R: 2, D: 3)</b></p>	<p>Certain Donor Advised Funds</p> <p>To amend the Internal Revenue Code of 1986 to allow charitable rollovers from individual retirement accounts to donor-advised funds.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Finance</p> <p><a href="#">Current Status - Senate</a></p>	<p>This provision would allow individuals to make charitable IRA rollovers to donor-advised funds.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>No Visas for Anti-Semitic Students Act</b> (H.R. 2866)</p> <p>Introduced 4/10/2025 by Rep. Malliotakis (R-NY)</p> <p>Cosponsors: 0</p>	<p>Colleges &amp; Universities</p> <p>To direct the Secretary of State to revoke the visas of students who have engaged in antisemitic activities, and for other purposes.</p>	<p>Referred to the Committee on the Judiciary</p> <p><a href="#">Current Status</a></p>	<p>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.</p>
<p><b>Preparing and Resourcing Our Student Parents and Early Childhood Teachers (PROSPECT) Act</b> (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>Certain Colleges &amp; Universities</p> <p>To establish competitive Federal grants that will empower community 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>Referred to the Committees on Ways and Means and Education and Workforce</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Health, Education, Labor, and Pensions</p> <p><a href="#">Current Status - Senate</a></p>	<p>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-parents, in addition to training, mentorship, and professional development programs.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>Putting Trust in Transparency Act</b> (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><a href="#">Current Status</a></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><b>Strengthening Efforts for Relief and Vital Incentives for Community Service and Engagement (SERVICE) Act</b> (H.R. 2829)</p> <p>Introduced 4/10/2025 by Rep. Courtney (D-CT)</p> <p>Cosponsors: 5 (R: 0, D: 5)</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><a href="#">Current Status</a></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>
<p><b>High-Quality Charter Schools Act</b> (H.R. 2798/S. 1813)</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</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></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</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<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>donations for the creation or expansion of charter schools.</p>	<p>Referred to the Committees on Finance and Health, Education, Labor, and Pensions. Hearings held</p> <p><a href="#">Current Status</a></p>	<p>must meet certain requirements including establishing a separate account for contributions to be used exclusively for the purposes of charter school expansion.</p>
<p><b>Safeguarding American Education from Foreign Control Act (H.R. 2778)</b></p> <p>Introduced 4/9/2025 by Rep. Houchin (R-IN)</p> <p>Cosponsors: 0</p>	<p>Colleges &amp; 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><a href="#">Current Status</a></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><b>University Accountability Act (H.R. 2686)</b></p> <p>Introduced 4/7/2025 by Rep. Malliotakis (R-NY)</p>	<p>Colleges &amp; Universities</p> <p>To amend the Internal Revenue Code of 1986 to impose penalties with respect to civil rights</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></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</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
Cosponsors: 2 (R: 2, D: 0)	violations by certain tax-exempt educational institutions.		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. The provision would also require reporting of civil rights violations.
<p><b>HBCU Arts Act</b> (H.R. 2664)</p> <p>Introduced 4/7/2025 by Rep. Adams (D-NC)</p> <p>Cosponsors: 17 (R: 0, D: 17)</p>	<p>Historically Black Colleges and Universities</p> <p>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.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>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.</p>
<p><b>Service Dogs Assisting Veterans (SAVES) Act</b> (H.R. 2605/S. 1441)</p> <p>Introduced 4/2/2025 by Rep. Luttrell (R-TX), Sen. Tillis (R-NC)</p> <p>House Cosponsors: 76 (R: 50, D: 26)</p>	<p>Certain Nonprofit Organizations</p> <p>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.</p>	<p>Placed on the Union Calendar, Calendar No. 264</p> <p><a href="#">Current Status - House</a></p> <p>Placed on Senate Legislative Calendar under General Orders, Calendar No. 342</p>	<p>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.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
Senate Cosponsors: 26 (R: 5, D: 20, I: 1)		<a href="#">Current Status - Senate</a>	
<p><b>Accreditation for College Excellence Act of 2025</b> (H.R. 2516)</p> <p>Introduced 3/31/2025 by Rep. Owens (R-UT)</p> <p>Cosponsors: 12 (R: 12, D: 0)</p>	<p>Colleges &amp; Universities</p> <p>To amend the Higher Education Act of 1965 to prohibit political litmus tests in accreditation of institutions of higher education, and for other purposes.</p>	<p>Reported (Amended) by the Committee on Education and Workforce. Placed on the Union Calendar, Calendar No. 380</p> <p><a href="#">Current Status</a></p>	<p>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.</p> <p>The accreditors could not require, encourage, or coerce an institution of higher education to violate any right protected by the Constitution.</p> <p>This provision would not prohibit an institution from having a religious mission.</p>
<p><b>Free Speech Fairness Act</b> (H.R. 2501)</p> <p>Introduced 3/31/2025 by Rep. Harris (R-NC)</p> <p>Cosponsors: 32 (R: 32, D: 0)</p>	<p>501(c)(3) Organizations</p> <p>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.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>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.</p> <p>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.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>End Dark Money Act</b> (H.R. 2498)</p> <p>Introduced 3/31/2025 by Rep. Crow (D-CO)</p> <p>Cosponsors: 2 (R: 0, D: 2)</p>	<p>Certain Nonprofit Organizations</p> <p>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.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>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.</p>
<p><b>Stop Antisemitism on College Campuses Act</b> (H.R. 2446/S. 1182)</p> <p>Introduced 3/27/2025 by Rep. Lawler (R-NY), Sen. Scott (R-SC)</p> <p>House Cosponsors: 19 (R: 17, D: 2)</p> <p>Senate Cosponsors: 6 (R: 6, D: 0)</p>	<p>Colleges &amp; Universities</p> <p>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.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Health, Education, Labor, and Pensions</p> <p><a href="#">Current Status - Senate</a></p>	<p>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.</p> <p>For the purposes of this provision, "antisemitism" has the meaning adopted by the International Holocaust Remembrance Alliance on May 26, 2016.</p>
<p><b>American Students First Act</b> (H.R. 2374)</p> <p>Introduced 3/26/2025 by Rep. Mace (R-SC)</p>	<p>Colleges &amp; Universities</p> <p>To amend Section 505 of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 to prohibit the provision of</p>	<p>Referred to the Committees on the Judiciary and Education and Workforce</p>	<p>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)</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
Cosponsors: 3 (R: 3, D: 0)	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.	<a href="#">Current Status</a>	or if it provides such students state-based financial aid.
<p><b>College Employment Accountability Act</b> (H.R. 2367)</p> <p>Introduced 3/26/2025 by Rep. Houchin (R-IN)</p> <p>Cosponsors: 1 (R: 1, D: 0)</p>	<p>Colleges &amp; Universities</p> <p>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.</p>	<p>Referred to the Committees on the Judiciary and Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>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.</p> <p>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.</p>
<p><b>Collegiate Housing and Infrastructure Act</b> (H.R. 2355)</p> <p>Introduced 3/26/2025 by Rep. Moore (R-UT)</p>	<p>501(c)(3) and (c)(7) Student Housing Entities</p> <p>To amend the Internal Revenue Code of 1986 to provide for</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>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 fraternities, sororities, and similar</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
Cosponsors: 21 (R: 14, D: 7)	collegiate housing and infrastructure grants.		organizations classified as social clubs that provide student housing.
<p><b>Virginia Beach Heroes Act</b> (H.R. 2330)</p> <p>Introduced 3/25/2025 by Rep. Kiggans (R-VA)</p> <p>Cosponsors: 7 (R: 3, D: 4)</p>	<p>Charitable Contributions</p> <p>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.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>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.</p>
<p><b>No Foreign Election Interference Act</b> (H.R. 2265)</p> <p>Introduced 3/21/2025 by Rep. Malliotakis (R-NY)</p> <p>Cosponsors: 0</p>	<p>Certain Tax-Exempt Organizations</p> <p>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.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>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.</p> <p>An organization that makes more than two disqualified political committee contributions would lose its tax-exempt status.</p> <p>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.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>Preventing Risky Operations from Threatening the Education and Career Trajectories of Students Act (PROTECT Students Act) (S. 994/H.R. 2899)</b></p> <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>Colleges &amp; Universities</p> <p>To provide for accountability in higher education.</p>	<p>Referred to the Committee on Health, Education, Labor, and Pensions</p> <p><a href="#">Current Status - Senate</a></p> <p>Referred to the Committees on the Judiciary and Education and Workforce</p> <p><a href="#">Current Status - House</a></p>	<p>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.</p>
<p><b>Woke Endowment Security Tax Act (S. 936)</b></p> <p>Introduced 3/11/2025 by Sen. Cotton (R-AR)</p> <p>Cosponsors: 0</p>	<p>Colleges &amp; 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><a href="#">Current Status</a></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>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>Reduction of Excess Business Holding Accrual Act</b> (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><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Finance</p> <p><a href="#">Current Status - Senate</a></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><b>Delivering Elderly Lunches and Increasing Volunteer Engagement and Reimbursements (DELIVER) Act</b> (H.R. 1942/S. 895)</p> <p>Introduced 3/6/2025 by Rep. Morelle (D-NY), Sen. King (I-ME)</p> <p>House Cosponsors: 4 (R: 2, D: 2)</p>	<p>Charitable Organizations</p> <p>To amend the Internal Revenue Code of 1986 to increase the standard charitable mileage rate for delivery of meals to elderly, disabled, frail, and at-risk individuals.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Finance</p> <p><a href="#">Current Status - Senate</a></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>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
Senate Cosponsors: 1 (R: 1, D: 0)			
<p><b>Fair College Admissions for Students Act</b> (S. 880/H.R. 2809)</p> <p>Introduced 3/6/2025 by Sen. Merkley (D-OR), Rep. Kim (R-CA)</p> <p>Senate Cosponsors: 2 (R: 1, D: 1)</p> <p>House Cosponsors: 1 (R: 0, D: 1)</p>	<p>Colleges &amp; Universities</p> <p>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.</p>	<p>Referred to the Committee on Health, Education, Labor, and Pensions</p> <p><a href="#">Current Status - Senate</a></p> <p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status - House</a></p>	<p>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.</p>
<p><b>Protecting American Students Act</b> (H.R. 1905)</p> <p>Introduced 3/6/2025 by Rep. Buchanan (R-FL)</p> <p>Cosponsors: 8 (R: 8, D: 0)</p>	<p>Colleges &amp; Universities</p> <p>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 tax on net investment income, and for other purposes.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>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 permanent residents. It would not include</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
			students who are in the United States temporarily or on a student visa.
<p><b>IHE Nonprofit Clarity Act</b> (H.R. 1852)</p> <p>Introduced 3/5/2025 by Rep. Biggs (R-AZ)</p> <p>Cosponsors: 0</p>	<p>Colleges &amp; Universities</p> <p>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.</p>	<p>Referred to the Committee on Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>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.</p>
<p><b>American Dream and Promise Act of 2025</b> (H.R. 1589)</p> <p>Introduced 2/26/2025 by Rep. Garcia (D-TX)</p> <p>Cosponsors: 213 (R: 1, D: 212)</p>	<p>Eligible 501(c)(3) Organizations</p> <p>To authorize the cancellation of removal and adjustment of status of certain aliens, and for other purposes.</p>	<p>Referred to the Committees on the Judiciary and Education and Workforce</p> <p><a href="#">Current Status</a></p>	<p>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.</p>
<p><b>Volunteer Driver Tax Appreciation Act of 2025</b> (H.R. 1582/S. 1177)</p>	<p>Section 501(c)(3) Organizations Using Volunteers to Deliver Persons or Property</p>	<p>Referred to the Committee on Ways and Means</p>	<p>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</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p>Introduced 2/25/2025 by Rep. Stauber (R-MN), Sen. Klobuchar (D-MN)</p> <p>House Cosponsors: 10 (R: 5, D: 5)</p> <p>Senate Cosponsors: 1 (R: 1, D: 0)</p>	<p>To amend the Internal Revenue Code of 1986 to equalize the charitable mileage rate with the business travel rate.</p>	<p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Finance</p> <p><a href="#">Current Status - Senate</a></p>	<p>mileage rate specified by the Internal Revenue Service.</p>
<p><b>Protecting Federal Funds from Human Trafficking and Smuggling Act of 2025</b> (H.R. 1168)</p> <p>Introduced 2/10/2025 by Rep. Gooden (R-TX)</p> <p>Cosponsors: 10 (R: 10, D: 0)</p>	<p>501(c)(3) Organizations</p> <p>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.</p>	<p>Referred to the Committees on the Judiciary, Oversight and Government Reform, and Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>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.</p>
<p><b>Fixing Exemptions for Networks Choosing to Enable Illegal Migration (FENCE) Act</b> (S. 497)</p>	<p>501(c)(3) Organizations</p> <p>To amend the Internal Revenue Code of 1986 to modify eligibility for 501(c)(3) status.</p>	<p>Referred to the Committee on Finance</p> <p><a href="#">Current Status</a></p>	<p>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</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p>Introduced 2/10/2025 by Sen. Hagerty (R-TN)</p> <p>Cosponsors: 0</p>			<p>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.</p>
<p><b>Endowment Accountability Act</b> (H.R. 1128)</p> <p>Introduced 2/7/2025 by Rep. Lawler (R-NY)</p> <p>Cosponsors: 0</p>	<p>Colleges &amp; Universities</p> <p>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 market value per student, and for other purposes.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>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).</p>
<p><b>Defending Education Transparency and Ending Rogue Regimes Engaging in Nefarious Transactions (DETERRENT) Act</b> (H.R. 1048)</p> <p>Introduced 2/6/2025 by Rep. Baumgartner (R-WA)</p>	<p>Colleges &amp; Universities</p> <p>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</p>	<p>Passed by the Yeas and Nays: 241 - 169. Received in the Senate and referred to the Committee on Health, Education, Labor, and Pensions</p> <p><a href="#">Current Status</a></p>	<p>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</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
Cosponsors: 21 (R: 19, D: 2)	countries of concern, and for other purposes.		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.
<p><b>Retirement Fairness for Charities and Educational Institutions Act of 2025</b> (H.R. 1013/S. 424)</p> <p>Introduced 2/5/2025 by Rep. Lucas (R-OK), Sen. Britt (R-AL)</p> <p>House Cosponsors: 24 (R: 5, D: 19)</p> <p>Senate Cosponsors: 19 (R: 10, D: 9)</p>	<p>Charitable Sector Employees Participating in 403(b) Retirement Plans</p> <p>To amend the Federal securities laws to enhance 403(b) plans, and for other purposes.</p>	<p>Placed on the Union Calendar, Calendar No. 340</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Banking, Housing, and Urban Affairs</p> <p><a href="#">Current Status - Senate</a></p>	<p>This provision would provide 403(b) plan participants with the same investment options available to private-sector employees.</p> <p>The aim of this provision is to align the securities laws with the recently amended tax laws to provide parity for 403(b) participants.</p>
<p><b>Higher Education Accountability Tax (HEAT) Act</b> (H.R. 1006)</p> <p>Introduced 2/5/2025 by Rep. Joyce (R-OH)</p>	<p>Colleges &amp; Universities</p> <p>To amend the Internal Revenue Code of 1986 to modify the excise tax on investment income of private colleges and universities.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status</a></p>	<p>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%</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
Cosponsors: 1 (R: 1, D: 0)			for institutions that increase annual tuition by more than the rate of inflation.
<p><b>Education Freedom Scholarships and Opportunity Act (S. 370)</b></p> <p>Introduced 2/3/2025 by Sen. Cruz (R-TX)</p> <p>Cosponsors: 1 (R: 1, D: 0)</p>	<p>501(c)(3) Organizations</p> <p>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.</p>	<p>Referred to the Committee on Finance</p> <p><a href="#">Current Status</a></p>	<p>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.</p>
<p><b>DHS Restrictions on Confucius Institutes and Chinese Entities of Concern Act (H.R. 881)</b></p> <p>Introduced 1/31/2025 by Rep. Pfluger (R-TX)</p> <p>Cosponsors: 5 (R: 5, D: 0)</p>	<p>Colleges &amp; Universities</p> <p>To establish Department of Homeland Security funding restrictions on institutions of higher education that have a relationship with Confucius Institutes, and for other purposes.</p>	<p>Passed by the Yeas and Nays: 266 - 153. Received in the Senate and referred to the Committee on Homeland Security and Governmental Affairs</p> <p><a href="#">Current Status</a></p>	<p>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.</p> <p>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.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>Educational Choice for Children Act</b> (S. 292/H.R. 833)</p> <p>Introduced 1/29/2025 by Sen. Cassidy (R-LA), Rep. Smith (R-NE)</p> <p>Senate Cosponsors: 33 (R: 33, D: 0)</p> <p>House Cosponsors: 91 (R: 91, D: 0)</p>	<p>Charitable Contributions</p> <p>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.</p>	<p>Referred to the Committee on Finance</p> <p><a href="#">Current Status - Senate</a></p> <p>Referred to the Committees on Ways and Means and Education and Workforce</p> <p><a href="#">Current Status - House</a></p>	<p>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.</p>
<p><b>Charitable Act</b> (H.R. 801/S. 317)</p> <p>Introduced 1/28/2025 by Rep. Moore (R-UT), Sen. Lankford (R-OK)</p> <p>House Cosponsors: 54 (R: 26, D: 28)</p> <p>Senate Cosponsors: 23 (R: 12, D: 11)</p>	<p>Charitable Contributions</p> <p>To amend the Internal Revenue Code of 1986 to modify and extend the deduction for charitable contributions for individuals not itemizing deductions.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Finance</p> <p><a href="#">Current Status - Senate</a></p>	<p>This provision would increase the charitable contribution deduction for non-itemizers to one-third of the standard deduction, effective only for 2026 and 2027.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p><b>Achieving Choice in Education Act</b> (H.R. 750/S. 311)</p> <p>Introduced 1/28/2025 by Rep. Burlison (R-MO), Sen. Lee (R-UT)</p> <p>House Cosponsors: 5 (R: 5, D: 0)</p> <p>Senate Cosponsors: 2 (R: 2, D: 0)</p>	<p>Section 529 Plans and State Issuers of Tax-Exempt Bonds</p> <p>To amend the Internal Revenue Code of 1986 to provide incentives for education.</p>	<p>Referred to the Committee on Ways and Means</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Finance</p> <p><a href="#">Current Status - Senate</a></p>	<p>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 of fully tax-exempt bonds to bonds issued by states that meet certain school choice requirements.</p>
<p><b>Small Business Child Care Investment Act</b> (S. 273)</p> <p>Introduced 1/28/2025 by Sen. Rosen (D-NV)</p> <p>Cosponsors: 3 (R: 2, D: 1)</p>	<p>Certain Section 501(c)(3) Child Care Providers</p> <p>To allow nonprofit childcare providers to participate in certain loan programs of the Small Business Administration, and for other purposes.</p>	<p>Placed on Senate Legislative Calendar under General Orders, Calendar No. 9</p> <p><a href="#">Current Status</a></p>	<p>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.</p>
<p><b>Protecting Students on Campus Act of 2025</b> (S. 163)</p> <p>Introduced 1/21/2025 by Sen. Cassidy (R-LA)</p>	<p>Colleges &amp; Universities</p> <p>To require institutions of higher education participating in Federal student aid programs to share information about title VI of the</p>	<p>Referred to the Committee on Health, Education, Labor, and Pensions. Committee</p>	<p>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</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p>Cosponsors: 6 (R: 2, D: 4)</p>	<p>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 in violation of such title, and for other purposes.</p>	<p>consideration and mark up session held</p> <p><a href="#">Current Status</a></p>	<p>rights complaints received and actions taken to address the complaints.</p> <p>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.</p> <p>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.</p>
<p><b>Endowment Tax Fairness Act</b> (H.R. 446)</p> <p>Introduced 1/15/2025 by Rep. Nehls (R-TX)</p> <p>Cosponsors: 3 (R: 3, D: 0)</p>	<p>Colleges &amp; 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><a href="#">Current Status</a></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>
<p><b>America First Act</b> (H.R. 746/ S. 62)</p>	<p>Certain Section 501(c)(3) Organizations</p>	<p>Referred to the Committees on Ways and Means, Education and Workforce, Financial Services,</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</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
<p>Introduced 1/9/2025 by Sen. Lee (R-UT), Rep. Arrington (R-TX)</p> <p>House Cosponsors: 4 (R: 4, D: 0)</p> <p>Senate Cosponsors: 1 (R: 1, D: 0)</p>	<p>To limit eligibility for Federal benefits for certain immigrants, and for other purposes.</p>	<p>Transportation and Infrastructure, and Energy and Commerce</p> <p><a href="#">Current Status - House</a></p> <p>Referred to the Committee on Finance</p> <p><a href="#">Current Status - Senate</a></p>	<p>Nationality Act, were granted temporary protected status, or were granted withholding of removal.</p>
<p><b>Empowering Nonprofits Act</b> (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><a href="#">Current Status</a></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><b>Freedom to Petition the Government Act</b> (H.R. 69)</p> <p>Introduced 1/3/2025 by Rep. Biggs (R-AZ)</p>	<p>All Tax-Exempt Organizations</p> <p>To amend title 29, District of Columbia Official Code, to treat meetings held by nonprofit organizations with officials of the</p>	<p>Referred to the Committee on Oversight and Government Reform</p>	<p>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.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*

**Note:** Items with a dark green background indicate new actions added since the last version of this tracker was published.

Legislation	Affected Organizations & Description	Procedural Status	Potential Impact on Charitable/Nonprofit Organizations
Cosponsors: 2 (R: 2, D: 0)	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.	<a href="#">Current Status</a>	
<p><b>SAVE Act (H.R. 22)</b></p> <p>Introduced 1/3/2025 by Rep. Roy (R-TX)</p> <p>Cosponsors: 110 (R: 110, D: 0)</p>	<p>Certain Charitable Organizations Providing Voter Registration Services</p> <p>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.</p>	<p>Passed by the Yeas and Nays: 220 - 208.</p> <p>Received in the Senate</p> <p><a href="#">Current Status</a></p>	<p>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.</p> <p>This provision would affect the work of charitable organizations that engage in voter registration activity.</p>

*These materials are for general information only. The materials do not constitute legal advice and do not create an attorney-client relationship. Readers should consult directly with an attorney for advice on the application of particular provisions to their specific circumstances.*