

116TH CONGRESS
1ST SESSION

H. R. 2323

To amend the Internal Revenue Code of 1986 to allow certain veterans organizations to take into account the membership of spouses, widows, and widowers of members of the Armed Forces for purposes of determining tax exempt status.

IN THE HOUSE OF REPRESENTATIVES

APRIL 15, 2019

Ms. ESHOO introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow certain veterans organizations to take into account the membership of spouses, widows, and widowers of members of the Armed Forces for purposes of determining tax exempt status.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Spousal Membership
5 for Veterans Organizations Act of 2019”.

1 **SEC. 2. SPOUSES, WIDOWS, AND WIDOWERS TAKEN INTO**
2 **ACCOUNT IN DETERMINING TAX EXEMPT**
3 **STATUS OF CERTAIN VETERANS ORGANIZA-**
4 **TIONS.**

5 (a) **IN GENERAL.**—Section 501(c)(19) of the Internal
6 Revenue Code of 1986 is amended by adding at the end
7 the following flush matter:

8 “Any post or organization for which there is no aux-
9 iliary unit or society may elect to take into account
10 any member who is a spouse, widow, or widower of
11 a past or present member of the Armed Forces of
12 the United States for purposes of determining
13 whether the post or organization meets the 75-per-
14 cent requirement of subparagraph (B).”.

15 (b) **EFFECTIVE DATE.**—The amendment made by
16 this section shall apply to taxable years beginning after
17 the date of the enactment of this Act.

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