

109TH CONGRESS
1ST SESSION

H. R. 1411

To amend the Internal Revenue Code of 1986 to clarify that a convention or association of churches includes individuals (with or without voting rights) as well as churches.

IN THE HOUSE OF REPRESENTATIVES

MARCH 17, 2005

Mr. LINDER 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 clarify that a convention or association of churches includes individuals (with or without voting rights) as well as churches.

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. DEFINITION OF CONVENTION OR ASSOCIATION**
4 **OF CHURCHES.**

5 (a) IN GENERAL.—Section 7701 of the Internal Rev-
6 enue Code of 1986 (relating to definitions) is amended by
7 redesignating subsection (o) as subsection (p) and by in-
8 serting after subsection (n) the following new subsection:

1 “(o) CONVENTION OR ASSOCIATION OF CHURCH-
2 ES.—For purposes of this title, any organization which is
3 otherwise a convention or association of churches shall not
4 fail to so qualify merely because the membership of such
5 organization includes individuals as well as churches or be-
6 cause individuals have voting rights in such organiza-
7 tion.”.

8 (b) EFFECTIVE DATE.—The amendment made by
9 subsection (a) shall apply to taxable years beginning be-
10 fore, on, or after the date of the enactment of this Act.

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