

## A Bill to Create Transparency in Non-Profit Management

1 BE IT ENACTED BY THE CONGRESS HERE ASSEMBLED THAT:

2 **SECTION 1.** The Internal Revenue Service shall include data fields on annual Form-990 which  
3 allow a corporation to report, at its discretion, the aggregated demographic  
4 information of its directors and officers, including race, ethnicity, gender,  
5 disability status, veteran status, sexual orientation, and gender identity.

6 **SECTION 2. A:** Within 30 days after filing its annual Form-990, a corporation that reports  
7 grants of \$1,000,000 or more to other charitable organizations shall post on its  
8 publicly available website, if one exists, the aggregated demographic  
9 information of the directors and officers, including race, ethnicity, gender,  
10 disability status, veteran status, sexual orientation, and gender identity.

11 **B:** In collecting the aggregated demographic information of its directors and  
12 officers, a corporation shall allow for an individual to decline to disclose any or  
13 all personal demographic information to the corporation.

14 **C.** Any corporation whose mission promotes the health or welfare of a specific  
15 demographic group must demonstrate that no fewer than 30% of its directors  
16 and officers belong to the target demographic by the end of their 2028 fiscal  
17 year in order to retain tax exempt status.

18 **SECTION 3.** The Office of Management and Budget shall work with the Department of  
19 Health and Human Services to prepare and publish a standardized list of  
20 demographic classifications to be used by the Internal Revenue Service and  
21 corporations for the reporting of the aggregated demographic information of a  
22 corporation's directors and officers. The Office of Management and Budget  
23 shall review and update the list at least once every three calendar years.

24 **SECTION 4.** This legislation shall take effect January 1, 2026.

25 **SECTION 5.** All laws in conflict with this legislation are hereby declared null and void.

*Introduced for Congressional Debate by the 2025 Tournament of Champions Board of Legislative Drafters.*