

Conservative Action Project

The Conservative Action Project (CAP) was founded in 2008 by many conservative leaders with former **Attorney General Edwin Meese III** serving as the Founding Chairman. CAP is currently chaired by **The Honorable Becky Norton Dunlop** and is designed to facilitate conservative leaders working together on behalf of common goals. Participants include the CEOs of over 100 organizations representing all major elements of the conservative movement-economic, social and national security.

Memo for the Movement

House Republicans: Support H.R. 5053 The “Preventing IRS Abuse and Protecting Free Speech Act”

June 13, 2016
Washington, DC

The Conservative Movement supports the “Preventing IRS Abuse and Protecting Free Speech Act” (H.R. 5053), which would prevent the Internal Revenue Service from collecting the identity of most donors to tax-exempt organizations.

The bill has been introduced by Rep. Peter Roskam (R-IL). It would prohibit the IRS from requiring that Section 501(c) organizations (that is, (c)(3) and (c)(4) organizations) divulge the names and addresses of donors on the Form 990 Information Returns that they are required to file with the IRS. Under current law, tax-exempt organizations (both (c)(3) and (c)(4) organizations, must disclose to the IRS the identities of donors who contribute more than \$5,000.

Congress required only 501(c)(3) entities to report the names of donors. The extension of the disclosure requirement to all 501(c) organizations (i.e., including 501(c)(4) organizations) was done by the Treasury Department and the IRS.

H.R. 5053 deserves the support of all people interested in freedom.

The central problem of our time is too much government. In his first Inaugural Address, President Reagan said: “In this present crisis, government is not the solution to our problem; government is the problem.”

Today’s advocates for big government of all stripes emphasize the first four words of the quote, “In this present crisis.” Their implication is that that was then; and that now the rest of the quote is inoperative.

That's nonsense. In fact, now more than ever, government is the problem. And sadly, government is now not just the problem: government, or at least parts of it, has become the enemy.

We saw that in the Internal Revenue Service scandal that began in 2010. The IRS targeted particular charitable groups (all conservative) that opposed the policies of President Obama.

In 2013, senior IRS official Lois Lerner admitted that organizations were targeted because of their titles or beliefs, but claimed that the practice was "absolutely incorrect, insensitive, and inappropriate."

Subsequently, however, Lerner refused to testify in front of the House Committee on Oversight and Government Reform, pleading the Fifth Amendment. She was placed on administrative leave the next day — but was not subsequently required to return her \$42,000 in bonus pay.

But why should she have returned it? She had done the administration's work and had managed to "lose" thousands of emails in the process, and was entitled to the bonus.

That is the problem.

Too much government is one thing. Misuse of government power is another. But as students of history and government, and almost all sentient Americans, know, too much government power will inevitably lead to misuse. Power corrupts, and it corrupts especially advocates for big government of all stripes — it corrupts them especially because they seek — they continually seek — more and more power with which to govern the lives of the American people.

The growth of government, the growth of government power, inevitably leads to corruption. That President Obama's IRS and senior IRS official Lois Lerner behaved scandalously should not have surprised anyone. Corrective action is needed.

H.R. 5053 is only a single step to reduce the power of government, but it is an important step, because it will help free people who publicly oppose the excessive power of government from the fear of retaliation by government. Many believe that compelling the disclosure of donor information violates the contributors' and exempt organizations' First Amendment rights to freedom of association and that Congress should prohibit the continued collection by the IRS of this sensitive information.

The behavior of the Obama's IRS and his appointee Lois Lerner is a national scandal. But even if what the IRS did was only a mistake — even Lois Lerner (of the \$42,000 bonus) called the IRS's behavior "absolutely incorrect, insensitive, and inappropriate" — steps should be taken to see that similar "mistakes" can't occur in the future. The IRS itself has conceded that it has great difficulty maintaining the statutory confidentiality of donors' identity.

H.R. 5053 will assist the IRS in doing its job: If the IRS doesn't have information about donors to 501(c) organizations, it can't release it, by mistake, or by direction of a successor to Lois Lerner — one of whom might, soon, be a Republican.

The IRS would continue to be able to obtain specific financial information, including donor identity and contribution histories and information, as part of any audit or enforcement action involving specific taxpayers; but that would be within a different IRS procedure and would be unaffected by the passage of H. R. 5053.

The Conservative Action Project urges all conservatives and conservative organizations — and all other Americans as well — to urge their representative in Washington to support H.R. 5053. Ronald Reagan was right in 1981. And thirty-five years later, government is *still* the problem.

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