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(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R.

To specify that the Southern Poverty Law Center shall not be treated as described in section 501(c)(3) of the Internal Revenue Code of 1986.

IN THE HOUSE OF REPRESENTATIVES

Mr. ROY introduced the following bill; which was referred to the Committee on _____

A BILL

To specify that the Southern Poverty Law Center shall not be treated as described in section 501(c)(3) of the Internal Revenue Code of 1986.

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 “Stop Subsidizing Polit-
5 ical Lawfare by Charities Act of 2026” or the “Stop the
6 SPLC Act of 2026”.

1 **SEC. 2. SOUTHERN POVERTY LAW CENTER SUBJECT TO**
2 **TAXATION.**

3 (a) **IN GENERAL.**—Notwithstanding any other provi-
4 sion of law, the Southern Poverty Law Center shall not
5 be treated as described in section 501(c)(3) of the Internal
6 Revenue Code of 1986.

7 (b) **EFFECTIVE DATE.**—This section shall apply to
8 taxable years ending after the date of the enactment of
9 this Act.