

ture is made for the purpose of influencing legislation (within the meaning of section 501(c)(3)).”.

(d) TECHNICAL AMENDMENTS.—

(1) AMENDMENTS CONFORMING TO NEW SECTION 501(h).—

Ante, p. 1720.

26 USC 501.

(A) Section 501(c)(3) is amended by striking out “no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation,” and inserting in lieu thereof “no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation (except as otherwise provided in subsection (h)).”.

(B) The following sections are amended by striking out “no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation,” each place it appears and inserting in lieu thereof in each such place “which is not disqualified for tax exemption under section 501(c)(3) by reason of attempting to influence legislation,”:

(i) section 170(c)(2)(D) (relating to the definition of charitable contributions); 26 USC 170.

(ii) section 2055(a)(2) (relating to transfers for public, charitable, and religious uses); 26 USC 2055.

(iii) section 2106(a)(2)(A)(ii) (relating to transfers for public, charitable, and religious uses); 26 USC 2106.

(iv) section 2522(a)(2) (relating to charitable and similar gifts of citizens or residents); and 26 USC 2522.

(v) section 2522(b)(2) (relating to charitable and similar gifts of nonresidents).

(C) Sections 2055(a)(3) and 2106(a)(2)(A)(iii) (relating to transfers for public, charitable, and religious uses) are amended by striking out “no substantial part of the activities of such trustee or trustees, or of such fraternal society, order, or association, is carrying on propaganda, or otherwise attempting, to influence legislation,” each place it appears and inserting in lieu thereof in each such place “such trust, fraternal society, order, or association would not be disqualified for tax exemption under section 501(c)(3) by reason of attempting to influence legislation,”.

26 USC 2055,
2106.

(2) AMENDMENTS CONFORMING TO NEW CHAPTER 41.—

(A) Paragraph (6) of section 275(a) (denying deductions for certain taxes), as amended by this Act, is amended to read as follows: 26 USC 275.

“(6) Taxes imposed by chapters 41, 42, 43, and 44.” 26 USC 4911,
4940, 4971.

(B) Section 6104(c)(1)(B) (relating to notification of state officers regarding taxes imposed on certain exempt organizations), is amended by striking out “chapter 42” and inserting in lieu thereof “chapter 41 or 42”. *Post*, p. 1754.
26 USC 6104.

(C) Section 6161(b) (relating to extensions of time for paying tax) is amended— 26 USC 6161.

(i) in paragraph (1) by striking out “12” and inserting in lieu thereof “12, 41”; and

(ii) in the second sentence by striking out “42,” and inserting in lieu thereof “41, 42,”.

(D) Section 6201(d) (relating to assessment authority) is amended by striking out “chapter 42, and chapter 43 taxes” and inserting in lieu thereof “and certain excise taxes”. 26 USC 6201.