

**As Reported by the House Policy and Legislative Oversight  
Committee**

**130th General Assembly  
Regular Session  
2013-2014**

**H. C. R. No. 27**

**Representatives Johnson, Mallory**

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**CONCURRENT RESOLUTION**

To urge the Internal Revenue Service to correct its 1  
policy of targeting tax-exempt status applications 2  
for additional review based on the applicant 3  
organization's presumed political affiliation. 4

**BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE STATE  
OF OHIO (THE SENATE CONCURRING):**

WHEREAS, A recent report issued by the federal Treasury 5  
Inspector General for Tax Administration ("Inspector General") 6  
found that, beginning in 2010, the Internal Revenue Service 7  
("IRS") developed and used inappropriate criteria to review the 8  
applications of organizations applying for tax-exempt status; and 9

WHEREAS, Such criteria were based on the political names or 10  
policy positions of the applicant organizations; for example, the 11  
IRS asked employees to give additional scrutiny to applications 12  
from groups whose name included "Tea Party" or other 13  
"political-sounding" words; and 14

WHEREAS, The Inspector General found that organizations that 15  
applied for tax-exempt status and had their application flagged 16  
for further review experienced substantial delays and were asked 17  
to supply unnecessary information; and 18

WHEREAS, According to the Inspector General, the IRS should 19

take corrective actions to ensure that applications are processed 20  
without unreasonable delay in a fair and impartial manner in the 21  
future; now therefore be it 22

RESOLVED, That we, the members of the 130th General Assembly 23  
of the State of Ohio, urge the IRS to take immediate action to 24  
correct its policies and cease targeting organizations applying 25  
for tax-exempt status based on the organization's political 26  
affiliation; and be it further 27

RESOLVED, That the Clerk of the House of Representatives 28  
transmit duly authenticated copies of this resolution to the 29  
United States Secretary of the Treasury, the Acting Commissioner 30  
of Internal Revenue, and the news media of Ohio. 31